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ABSTRACT

In November 1990, a group of 47 school districts filed suit against the state of Illinois, charging that inequity in school financing violates the right to equal protection under the state constitution. This report, prepared by a coalition of 17 Chicago-based nonprofit organizations, provides Illinois citizens with an analysis of current school finance inequities, some historical background, and alternative funding options. Illinois schools are supported by revenues received from local property taxes, state aid and grants, and federal grants. The amount of support varies from district to district, due to differences in property wealth, tax rates, and the number of low-income students qualifying for state or federal assistance. Some property wealth variations are so high and the state support level so low that revenue disparities have reached an intolerable 5:1 ratio. Funding inequity causes may be traced to three areas: school enrollments, property wealth, and state policy. Some taxpayers bear an unfair tax burden, while others pay very little. Addressing both equity in per pupil expenditure and taxpayer equity, The EdEquity Coalition has examined four funding options: (1) an increased foundation level of state support; (2) an income tax-property tax offset; (3) a county assumption formula; and (4) a state nonresidential education property tax. Combinations of these options are both possible and likely. Appendices contain information on racial/ethnic population shifts, Illinois school enrollment figures, property wealth changes, poverty-impacted districts, per pupil revenues, county tax exchange gains and losses, and county tax rates for the county assumption option.
(MLH/author)

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Ed Equity Coalition

The Inequity in Illinois School Finance

An Analysis of:

The Current Situation

The Historical Record

Alternative Solutions

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January, 1991

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The report has been compiled by the Options Task Force of the EdEquity Coalition. This coalition was convened in 1990 by the Chicago Urban League, the League of Women Voters of Illinois, and the Chicago Panel on Public School Policy and Finance. The following organizations are members of the EdEquity Coalition:

American Jewish Committee
Chicago Panel on Public School Policy and Finance
Chicago Principals Association
Chicago Region PTA
Chicago Urban League
Cities in Schools
Community Renewal Society
Designs for Change
First Congressional District Education Task Force
League of Women Voters of Chicago
Mexican American Legal Defense and Education Fund
METRO (United Methodist Church)
Northeastern Illinois University - Center for Inner City Studies
Parent Community Council
Parents United to Reform Education
Illinois Rainbow Coalition
Youth Guidance

This report was prepared by staff from the Chicago Urban League and the Chicago Panel on Public School Policy and Finance. The Joyce Foundation has provided support to both organizations in their effort to provide the public with information about school finance equity.

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The Inequity in Illinois School Finance

I. Executive Summary

The Current State of School Finance in Illinois

On November 13, 1990, 47 school districts known as the Committee for Educational Rights, filed suit against the State of Illinois charging that inequity in school funding violates the right to equal protection under the state constitution. While the Supreme Court will determine the constitutionality of current school funding, the state legislature will be charged to formulate a solution. The EdEquity Coalition, comprised of 17 Chicago-based not-for-profit organizations, prepared this report to provide Illinois citizens with an analysis of current inequities in school finance, the historical roots of those inequities, and funding options which will open a dialogue regarding the best method to redress current funding inequities.

Schools in Illinois are supported by revenues received from local property taxes, state aid and grants, and federal grants. The balance among these sources of support varies from district to district due to differences in property wealth, tax rates, and the number of low income students qualifying for special assistance from the state or federal government. State and federal grants are designed to provide extra assistance to students who have special needs related to poverty, handicaps, language barriers, or vocational orientation. General state aid is provided to attempt to offset some of the differences in taxable property wealth between districts. However, some variations in property wealth between districts are so great and the relative level of state support so low, that the disparity in revenues available to support the education of individual students has reached intolerable levels, exceeding a ratio of 5:1. Some school districts spend $10,000 per pupil, while others can only afford $2,000.

School districts receive local revenues primarily from local property taxes. A district sets a tax rate which is then applied to the value of all property within its boundaries. The resulting property taxes make up 55 percent of all school revenues in the state. Most school districts also receive some small revenues from other sources such as student fees, interest on deposits, bonds, etc. In 1988-89, all local sources provided $5.0 billion for public elementary and secondary schools in Illinois.

The State of Illinois provides revenues to local school districts in two major ways. Distributive Aid is assistance from the state which is designed to assure that all school districts have at least a minimum level of support for each student. This amount is called the foundation level. In 1989-90, the foundation level was set at $2,384 per pupil. School districts which could not raise that much revenue by using a minimal tax rate would be assured of enough state support to achieve that level of minimal funding. A few districts

in Illinois have been unwilling to tax themselves even at the minimum level, and thus do not qualify for even the foundation level of support. In 1988-89, the State of Illinois distributed $1.8 billion in distributive aid.

The state also provides special grants to school districts to provide particular services to special categories of students. These grants are known as categorical grants. Similarly, the federal government provides support to individual school districts for specific purposes. In 1988-89, the state distributed $0.7 billion in categorical grants to school districts, while the federal government provided $0.5 billion to school districts in Illinois.

Total support to school districts in Illinois in 1988-1989 was $7.9 billion. Of that amount, 62.8 percent came from local sources, 31.5 percent from state sources, and 5.7 percent from the federal government. Because local sources provide the dominant share of funds for public schools and since local funds are affected by differences in property wealth, the resources available to provide an education for each student are distributed inequitably. Therefore, the current public education funding system in Illinois must be revised.

Causes Of Inequity

The causes of inequity are the result of changes in three key areas: school enrollments, property wealth, and state policy. School enrollments have declined by 600,000 since 1973, while, during the same period, the percentage of low income students has jumped from 13.8 percent to 27.8 percent of the state's student population.

Another cause of inequity is related to shifts in property wealth. The Chicago metro area EAV (property wealth) has increased by $25.1 billion between 1981 and 1988 due to dramatic increases in residential, commercial and industrial property values. The total EAV in the 96 downstate counties, on the other hand, dropped $1.5 billion during the same period. Downstate devaluation resulted from dislocations in the economy and a legislatively mandated farm land reassessment designed to protect income-poor, property-rich farmers.

Changes in state policy have heightened student inequities. In 1980, the state legislature amended the state aid formula, the effects of which were threefold: incentives for school districts to raise local taxes in order to receive greater state aid were removed; the poverty weighting factor to offset economically disadvantaged students was decreased; and aid to districts with high levels of disadvantaged students was decreased.

Inequity for Taxpayers

In addition to inequitable funding for students, some taxpayers bear an unfair tax burden while others pay very little. For instance, during the 1988-89 academic year Niles, located in northern Cook County, taxed itself at only $0.99 per $100 EAV for its elementary schools; in southern Cook, Park Forest taxed its property owners at $6.51. Despite high tax

efforts, Park Forest realized only $2,200 per pupil compared to the $6,200 raised in property rich Niles. Moreover, taxpayer inequity translates directly into inequitable educational services such as the pupil - teacher ratio and average class size. Again, in Niles there were 10.2 elementary pupils per teacher, whereas Park Forest averaged twice as many pupils per teacher (21.4).

Tax Rate Comparisons
Elementary Districts, 1988-89

DISTRICT	DIST NO.	TAX RATE	EAV PER PUPIL	PROPERTY TAX REV PER PUPIL	TOTAL REVENUE PER PUPIL
Niles Elementary	71	$0.99	$691,739	$6,179	$7,713
Park Forest Elementary	163	$6.51	33,103	2,139	4,638

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Definition of Equity

There are two primary equity issues in funding public education: **revenues per pupil** and **taxpayer burden**. In order to judge the ability of various funding options to reduce the current disparities in Illinois, the EdEquity Coalition has adopted the following definitions of equity:

Equity in Per Pupil Revenues. An equitable funding system for public education would find the ratio between per pupil revenues from general state aid and local taxes to not exceed 1.5 to 1 between the 5th (lowest in per pupil revenues) and 95th (highest in per pupil revenues) percentile districts.

Taxpayer Equity. An equitable funding formula, at the same percentiles, would allow no more than a 1.5 to 1 ratio in operating tax rates per $100 of EAV, while maintaining a balance between non-residential and residential tax burdens.

Funding Options

The EdEquity Coalition has been examining the following funding options and the extent to which each option achieves equity. The options are explained below in brief form. However, combinations of these options are possible and, indeed, are likely as the legislature considers solutions to the current inequity in school funding

1. Increased Foundation Level Proposal

One option for a more equitable funding system in Illinois is to increase the foundation level of support which the state provides. The Increased Foundation Level method would reduce the gap in funding by increasing revenue for the poorest districts. Under the current formula, the state would need to provide a foundation level of approximately $4,200 per student to achieve equity (as defined by the Coalition). To accomplish this level of support, the state would need to increase its school funding level by $3.325 billion. To raise these funds the state could raise the income tax from its current rate of 3% to 5.25%.

2. Income Tax - Property Tax Offset

The Income Tax - Property Tax Swap option proposes decreasing the local property tax and increasing the state income tax in districts across the state. The purpose of this option is to alleviate the property tax burden by simply changing the balance of the sources which fund education. This proposal has **no effect** on per pupil revenue equity between school districts, but it does have a slight impact on taxpayer equity. Under this option corporate taxpayers would pay $133 million less in taxes statewide, while individual taxpayers would end up paying $133 million more in taxes.

3. County Assumption

The County Assumption formula would pool all property value in each county and then distribute the generated property tax revenues to each district in the county on a per pupil basis. General state aid would also be directed to the individual county and subsequently distributed to the districts. This option eliminates the inequities in both taxpayer and per pupil dollars which currently exist within counties. However, inequities would still exist between counties having a significant industrial, manufacturing and residential wealth compared to low wealth counties. The overall revenues per pupil would decline from 2.22:1 to about 1.9:1.

4. State Non-Residential Education Property Tax

The Non-Residential Property Tax proposal creates a statewide Educational Tax Rate for all commercial, industrial, railroad, and mining property, removing these properties from the tax base of the local school districts. The resulting revenues would be added to the State's Common School Fund and distributed to school districts in accordance with the current formula. Using the 1989-1990 school year as a base, this option would raise the state foundation level to $2,749 and would achieve the Coalition's definition of equity in revenues per pupil at 1.42:1.

II. Introduction: Inequity Challenged as Unconstitutional

The level of funding available to support public schools varies significantly across Illinois. The gap between the high spending school districts and the low spending ones is so great that it can be considered nothing less than immoral. Some school districts in this state spend more than $10,000 per pupil while others spend only about $2,000. The ability of some school districts to spend five times as much on each student as can other districts is primarily related to differences in the value of property located within those districts. Frequently, the differences in property wealth mean that taxpayers in the high spending districts pay *lower* taxes than do taxpayers in the low spending districts. Thus, the current scheme of funding schools in Illinois is inequitable to both students and taxpayers.

On November 13, 1990, 47 school districts, known as the Committee for Educational Rights, filed suit in the Circuit Court of Cook County charging that this inequity violates the Constitution of the State of Illinois. It is anticipated that eventually this suit will be heard and decided by the Illinois Supreme Court. Similar cases in Texas, Kentucky, and New Jersey have resulted in orders by the Supreme Courts of those states to create entirely new ways to fund schools which will assure greater equity.

This report provides the citizens of Illinois with an analysis of the inequity which now exists in school finance, the historical roots of the current situation, and an analysis of options which are available to Illinois law makers as they seek to redress this unconstitutional inequity.

III. The Current State of School Finance in Illinois

Schools in Illinois are supported by revenues received from local property taxes, state aid and grants, and federal grants. The balance of these sources of support varies from district to district due to differences in taxable property wealth, tax rates, and the number of low income students qualifying for special assistance from the state or federal government. Most state and federal grants are designed to provide extra assistance to students who have special needs related to poverty, handicaps, language barriers, or vocational orientation. General state aid is provided to offset some of the differences in taxable property wealth from district to district. However, the differences in property wealth are so great and the relative level of state support so low that the gap in revenues available to support the education of individual students has reached intolerable levels, exceeding a ratio of 5:1.

School districts receive local revenues primarily from local property taxes. A district sets a tax rate which is then applied to the value of each taxpayer's property to determine each individual's tax bill. The County Assessor establishes the value of all property within each county and county officers collect taxes for schools along with all other property taxes levied by cities and towns, park districts, and other taxing bodies. These school tax receipts are then distributed to each district in which each property is located. The state applies a formula to assure that properties are equally assessed in each county. Most school districts also receive some small revenues from other local sources such as student fees, interest on deposits, bonds, etc. In 1988-89, all local sources provided $5.0 billion for public elementary and secondary schools.

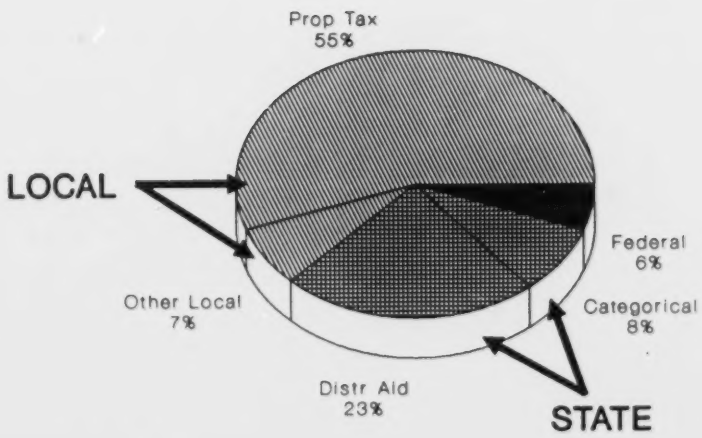
The State of Illinois provides revenues to local school districts in two major ways. Distributive Aid (also referred to as General State Aid) is assistance from the state which is designed to assure that all school districts have at least a minimum level of support for each student. This minimum amount is called the foundation level. In 1989-90, the foundation level was set at $2,384 per pupil. School districts which could not raise that much revenue by using a minimal tax rate would be assured of enough state support to achieve that level of minimal funding. A few districts in Illinois have been unwilling to tax themselves even at the minimum level, and thus do not qualify for even the foundation level of support. In 1988-89, the State of Illinois distributed $1.8 billion through this school aid formula.

The state also provides special grants to school districts to provide particular programs and services to special categories of students. These categorical grants provide extra support for students with handicaps, students who speak a language other than English, gifted students, and students who are at risk of academic failure. In addition, the state provides support for some general programs, such as the reading improvement program, which are distributed to all school districts on a per pupil basis. In 1988-89, the state distributed $0.7 billion in categorical grants to school districts.

The federal government provides support to individual school districts for specific purposes. The three largest programs include support for educationally disadvantaged students (Federal Chapter I programs), free or reduced price lunch (for economically disadvantaged students), and impact aid for those districts in which large federal installations are located (this impact aid replaces property taxes districts would have been able to collect had the property been privately owned). The federal government also provides support to states for specific programs such as special education, bilingual education, and vocational education. In 1988-89, the federal government provided $0.5 billion to school districts in Illinois.

Figure 1

Sources of School Funding
Illinois, 1988-89



Thus, total support to school districts in Illinois in 1988-89 was $7.9 billion. Of that amount, 62.8 percent came from local sources, 31.5 percent from state sources, and 5.7 percent from the federal government. Because local sources provide the dominant share of funds for public schools and those local funds are related to differences in property wealth, differences in revenues per pupil are very great. In part, this reflects the state's unreasonably low foundation level of support provided to school districts with low property wealth. Because the state relies upon local sources to provide such a large share of the

costs of public schools, and the taxable property wealth on which local sources depend is so unevenly distributed, student support for education is also unevenly distributed. Based on the right to equal protection under the law, the EdEquity Coalition contends that this uneven distribution of support for students is unconstitutional.

How Uneven is Student Support?

There are three types of school districts in Illinois: elementary districts which educate children in grades Kindergarten to eight; high school districts which comprise grades nine to twelve; and unit districts (K - 12). Because of the large differences in the numbers of children served by each type of district, the state's school finance system treats each type differently, making comparisons between types of district difficult on most measures. This report will also focus on differences between districts within these three types of districts. But the EdEquity Coalition is very concerned about inequities which exist between the three types of districts.

At some points, during this report, we will refer to total revenues available, from all sources, to school districts to educate their students. However, to calculate inequities, we will primarily be referring to a basic level of funding which should be available to all students within each district in the state. This basic level of funding is drawn primarily from local property tax receipts and general state aid, thereby excluding capital bond receipts and other local fees, state categorical grants for special purposes or special student needs, and federal supports. For most statistical comparisons, we will be comparing these basic levels of support. Since districts have varying numbers of students to educate, from as few as 19 to as many as 400,000, comparisons between districts will be made on a per student basis.

Under the current funding system in Illinois, the difference in revenue per weighted student between districts during the 1989-1990 school year ranged from a high of $9,509 in the McAuley Elementary District in DuPage County, to a low of $2,011 in the Farrington Elementary District in Jefferson County. This is greater than a 4.7:1 ratio between revenues available to the child living in the McAuley district as compared to the child living in Farrington.

McAuley is, admittedly, one of the extreme case school districts. It has an average daily attendance of only 18 students. Such extreme situations do not represent very many children and do not represent the mainstream experiences of most Illinois school districts. To avoid the unrepresentative extremes, this report will regularly examine differences among the 90 percent of schools in the middle of the spectrum, that is, between the school districts at the 5th and 95th percentile. When all districts in the state are compared, the 95th percentile district is Butler Elementary (DuPage County District 53) with revenues of $5,192 per pupil. The 5th percentile district is Millstadt (St. Clair County District 160) with revenues of $2,339 per pupil. The ratio between the 95th and 5th percentile districts is 2.22:1 Thus, the gap between the 5th and 95th districts is not nearly as large as the gap

between the highest and lowest revenue districts.

Table 1

Per Pupil Revenue Ranges

(All Illinois School Districts)

	Highest	Lowest		95th	5th
All Districts	$9,509	$2,011		$5,192	$2,339
Ratio	4.7:1			2.22:1	

Similar inequities exist when each type of district is examined separately. Because McAuley and Farrington are both elementary districts, they are both the extremes of all districts and the extremes of the elementary type. Among just elementary districts, Skokie District 68 (Cook County) is the 95th percentile district, with revenues of $5,674 per pupil; Pekin District 108 (Tazewell County) is the 5th percentile district, with revenues of $2,284 per pupil. The ratio between these elementary districts is 2.48 to 1.

For high schools, the highest revenue district is Seneca Township High School (LaSalle County District 160), with revenues of $8,939 per pupil. The lowest revenue district is Chester (Randolph County #122), at $2,369, creating an extremes ratio of 3.77:1. However the ratio between the 95th and 5th districts is 2.38:1.

The range among unit districts is much narrower. The extremes are represented by Byron Community District 226 in Ogle County, with revenues of $8,261 per pupil, and Havana Community District 126 in Mason County, with revenues of $2,267. The ratio between the extremes is 3.64:1. The ratio between the 95th and 5th percentile districts is 1.38:1.

Table 2

Per Pupil Revenue Ranges

(By Type District)

	Highest	Lowest		95th	5th
All Districts	$9,509	$2,011		$5,192	$2,339
Ratio	4.7:1			2.22:1	
Elementary District	$9,509	$2,011		$5,674	$2,284
Ratio	4.7:1			2.48:1	
High School Distric	$8,939	$2,369		$6,323	$2,655
Ratio	3.77:1			2.38:1	
Unit Districts	$8,261	$2,267		$3,272	$2,364
Ratio	3.64:1			1.38:1	

These ratios translate into significant differences in the educational services which various school districts can make available to their students. School districts with much higher revenues per pupil can have far fewer children in each classroom and can employ many teaching specialists to provide better instruction in science, math, art, music, or computer sciences. It is the inequity in these educational opportunities which concerns the EdEquity Coalition, and which lead us to examine alternatives to the present scheme of school finance to assure that all students in the State of Illinois have a more equitable access to these opportunities.

IV. How did we get to the Current Situation?

There are a number of factors which have combined to make the current situation much more inequitable than 15 years ago. The number and characteristics of students enrolled in the state's public schools have shifted significantly. There have been major dislocations in the economy of the state, with some parts growing rapidly while others have experienced a significant decline. With changes in the economy, the value of property has also changed dramatically, rising astonishingly in some parts of the state while falling precipitously in others. Compounding these changes have been changes in state policy which have worked to increase the inequity. That is, to benefit more affluent school districts while creating greater disadvantage for others. Let us look at the major factors and how they have changed over the past few years.

A. Changes in the State's Population

Illinois, like many other midwestern states, is dominated by one major city, Chicago, and its immediate suburbs. By 1920, the six county metropolitan area contained more than half (52.4 percent) of the state's population (See Table 3). By 1980, the metropolitan share had increased to 62.2 percent, and is projected to grow slowly until it peaks in 2010 at 65.7 percent.

Historically, the metropolitan area has been dominated by Chicago and Cook County. In 1920, Cook County contained 89.9 percent of the metropolitan area population. But that domination has been weakening ever since (See Table 3). By 1980, the share was down to 74 percent; it is predicted to continue declining to 67.7 percent by 2020. From 1930 to 1960, Cook County accounted for more than half of the state's population. This fact influenced reporting formats; many state agencies issued statistics by providing State totals, Cook County totals, and Downstate totals. In turn, the format of the reports helped condition the terms of political debates, which were often cast in a Cook County (or Chicago) versus Downstate context.

Table 3

Population of Illinois

(in millions)

	State	Downstate	Metro Area	% of State	Cook County	% of Metro
1870	2.5	2.0	0.5	19.4%	0.3	70.9%
1880	3.1	2.3	0.8	25.1%	0.6	78.8%
1890	3.8	2.4	1.4	36.4%	1.2	85.6%
1900	4.8	2.7	2.1	43.2%	1.8	88.2%
1910	5.6	2.9	2.7	47.9%	2.4	89.0%
1920	6.5	3.1	3.4	52.4%	3.1	89.9%
1930	7.6	3.2	4.4	58.2%	4.0	89.5%
1940	7.9	3.3	4.6	57.8%	4.1	88.9%
1950	8.8	3.6	5.2	59.1%	4.5	87.1%
1960	10.1	3.9	6.2	61.7%	5.1	82.5%
1970	11.1	4.1	7.0	62.8%	5.5	78.7%
1980	11.4	4.3	7.1	62.2%	5.3	74.0%
1990	11.7	4.2	7.5	63.9%	5.4	71.7%
2000	11.9	4.2	7.7	65.1%	5.4	70.2%
2010	12.1	4.1	7.9	65.7%	5.5	68.7%
2020	12.4	4.3	8.1	65.6%	5.5	67.7%

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987

But the dynamics of demographics are changing the political scene. Between 1970 and 1980, Cook County lost 250,000 people while the rest of the metropolitan area increased population by 358,000. During that decade, the population of three of the collar counties (DuPage, McHenry, and Will) jumped by almost a third. It is projected that Cook will gradually recover its lost population, while the collar counties will continue to grow at 10 to 20 percent per decade, for the next several decades. Chicago continues to dominate Cook County, with just under 60 percent of its total population.

Table 4

Population of Chicago Metropolitan Area

	Metro Area Totals	Metropolitan Counties					
		Cook	DuPage	Kane	Lake	McHenry	Will
1970	6,995,355	5,504,586	493,292	251,788	383,748	111,760	250,181
1980	7,103,624	5,253,655	658,835	278,405	440,372	147,897	324,460
1990	7,478,361	5,361,131	781,895	323,814	487,477	171,100	352,944
2000	7,740,272	5,432,147	863,491	362,205	516,530	186,875	379,024
2010	7,937,030	5,450,558	905,711	398,611	548,436	207,994	425,720
2020	8,144,143	5,513,951	937,029	432,315	571,702	224,997	464,149
		Share of Metro Area					
1970	100.0%	78.7%	7.1%	3.6%	5.5%	1.6%	3.6%
1980	100.0%	74.0%	9.3%	3.9%	6.2%	2.1%	4.6%
1990	100.0%	71.7%	10.5%	4.3%	6.5%	2.3%	4.7%
2000	100.0%	70.2%	11.2%	4.7%	6.7%	2.4%	4.9%
2010	100.0%	68.7%	11.4%	5.0%	6.9%	2.6%	5.4%
2020	100.0%	67.7%	11.5%	5.3%	7.0%	2.8%	5.7%

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987

1. Downstate Population Declines

The picture in the rest of the state is bleak. While the population growth was more balanced prior to 1880 (see Table 3 above), for the next nine decades, the metropolitan area provided from 70 to 90 percent of the state's total population growth, with the single exception of the depression decade. During the 1970s, the downstate counties gained more population than did the metropolitan area, but they are expected to have lost population during the 1980s, and to continue to lose during the next two decades. The population loss is about equally divided between the 12 counties with sizeable urban centers and the other 84 more rural counties.

2. Fewer Children, More Retirees

In addition to changes in the location of the population, there will be some changes in the population of various age brackets during the next 40 years. The major effect will be the passage of the baby boomer generation through the various adult age cohorts. Table 5 shows the bulge in the Illinois population age groups reflecting this cohort of post-world war babies. The pre-school population was largest in 1960, resulting in a larger school age population in 1970, and young adult group in 1980. This group swells the ranks of the mature adults for the next three decades, and joins the retirees in 2020. A second, mini-boom follows three decades later, for each age group.

Table 5

Population by Age Groups

Illinois, 1950 - 2020

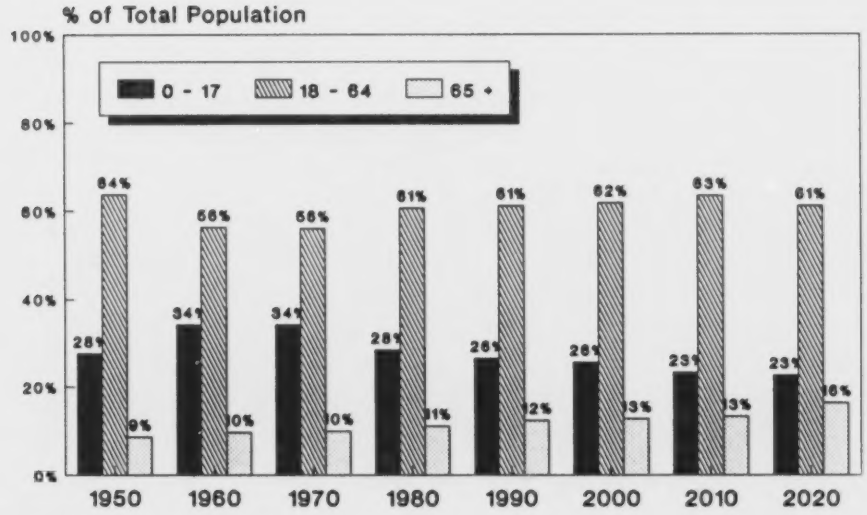
	0 - 4	5 - 17	18 - 29	30 - 64	65+	Total
1950	843,000	1,565,000	1,579,000	3,971,000	754,000	8,712,000
1960	1,130,000	2,309,000	1,440,000	4,227,000	975,000	10,081,000
1970	937,000	2,859,000	1,977,000	4,248,000	1,094,000	11,115,000
1980	842,000	2,401,000	2,492,000	4,428,000	1,262,000	11,425,000
1990	946,000	2,156,000	2,208,000	4,951,000	1,451,000	11,712,000
2000	812,000	2,223,000	1,890,000	5,460,000	1,512,000	11,897,000
2010	788,000	2,028,000	2,025,000	5,640,000	1,606,000	12,087,000
2020	794,000	2,011,000	1,934,000	5,656,000	2,018,000	12,413,000

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987

Aside from the obvious implications of these numbers for school enrollments, the shifting proportion of the population in different age categories puts different kinds of economic pressure on the state.

Figure 2

CHANGES IN AGE GROUPS
Illinois, 1950 - 2020



Note: may not total to 100% due to rounding

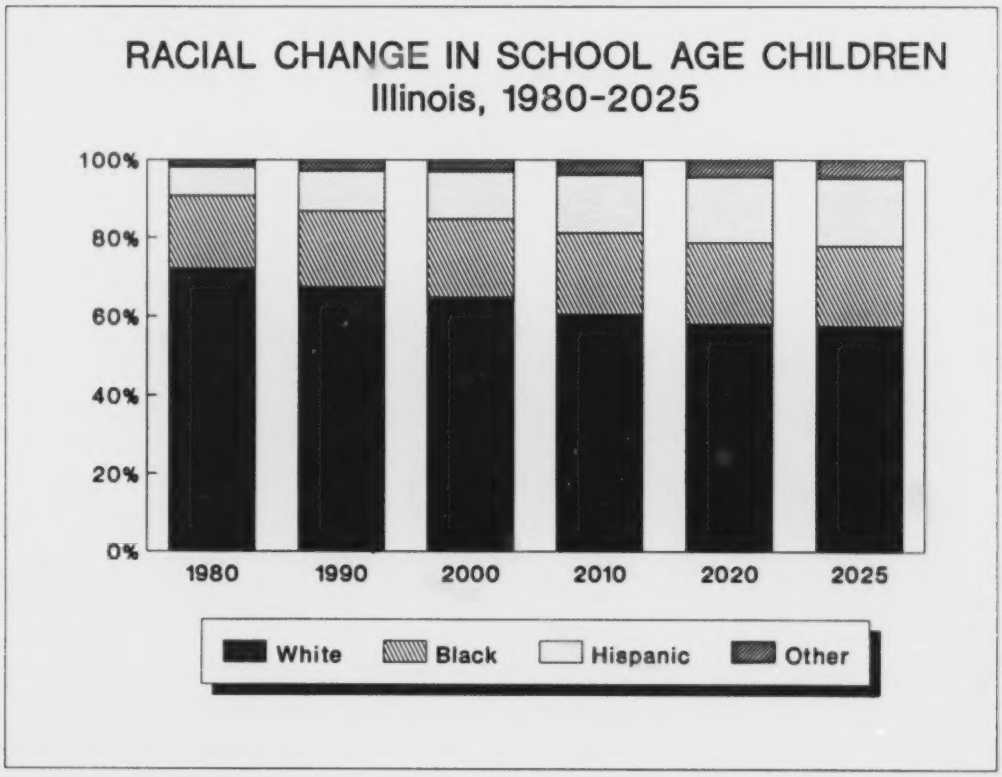
The growing elderly population (see figure 2) adds pressures for both income

maintenance and health care costs. It also raises significant questions about the adequacy of funding levels for pension funds. The declining share of the population who are children, together with the increasing share who are over 65, means the focus of public policy will inevitably move away from children's issues to those of retirees. The ratio of workers to retirees was relatively constant at a little over 5.5 : 1 from 1960 to 1980; from 1990 to 2010, it is expected to hover just under 5 : 1. The ratio is expected to fall to under 4 : 1 by 2020, and will fall rapidly thereafter.

Looking at the school age cohort specifically, the bulge of the baby boomers is clearly evident in 1970, with significant decreases in 1980 and 1990. The mini-boom hits in 2000, but recedes thereafter. The population patterns hold fairly well for the Chicago metro area, but downstate, the decline is more linear, and the mini-boom does not appear, suggesting a migration out of Illinois of female baby-boomers during their child-bearing years.

Corresponding to general changes in the racial composition across the state, the proportion of White school-age children is expected to decline significantly over the next four decades, from 72.5 percent in 1980 to 58.2 percent in 2020.

Figure 3

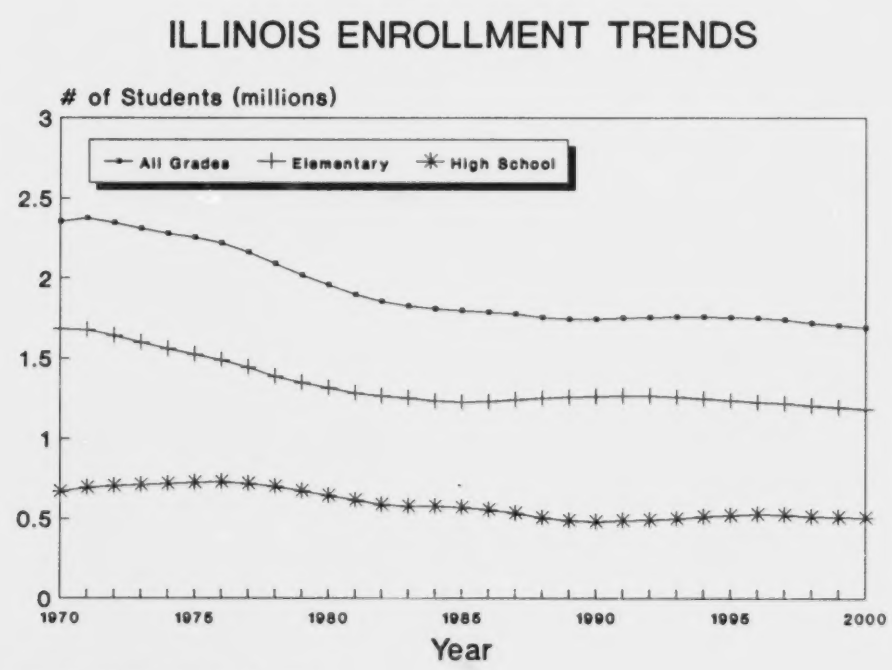


The Black school-age population will stay fairly stable, increasing slowly from 18.5 percent of the age group to 20.5 percent. Hispanics will increase from 7.1 percent to 16.7 percent, while Others increase from 1.9 percent to 4.5 percent. Thus, the school age population will become more heavily minority during the next four decades (see Appendix A for an account of changes in minority population trends).

B. School Enrollment Changes

Public school enrollments generally follow the broad population trends just described. However, some 16 percent of Illinois school age children do not attend public schools. Thus actual enrollments are somewhat lower than the population figures. But school enrollments are recorded annually, and therefore present a more detailed record, statewide. The graph below shows the actual fall enrollments from 1970 through 1985 for all Illinois public schools, and projections for those schools through the end of the century.

Figure 4



source: Illinois Board of Education
1986 Fall Housing Report

1. Decline in Student Enrollment

The baby boom forced the building of numerous schools across the state during the 1960s. By 1970, elementary grade enrollments were already beginning to fall, and continued to do so until 1985, when they reached their low point of 1,227,510 students (exact enrollment numbers are provided in Appendix B). As the baby boomers graduated from elementary school, in the late 1960s and early 1970s, high school enrollments continued to rise, reaching a high point in the fall of 1976 at 728,048. High school enrollments have been falling since then. The mini-boomer effect is expected to peak in the elementary schools in the fall of 1992 (at 1,266,417) and in high schools in 1996 (at 525,693). Individual school districts have experienced these demographic changes as cycles of expansion-contraction-expansion-contraction. Some overbuilt, then sold unneeded facilities, only to find themselves desperately searching for space again.

A more specific analysis is available by looking at enrollment data for three specific years during this time sequence. District level enrollment data, by race and by income level, were secured from the electronic files of the Illinois State Board of Education's Fall Housing Reports for 1973, 1981, and 1989. Due to data limitations, it was not possible to match these data with census data and projections. However, they do match some other finance related data to be presented later.

For 1973, the Fall Housing Report presents data on 1,056 school districts across the state. Together, these districts enrolled 2,318,641 students. Of this number, 23.1 percent were Non-White, while 13.8 percent were categorized as low income. By 1981, the number of districts had fallen to 1,048 and the number of students had fallen to 1,923,863. The number of minority students increased by more than 36,000 and the percent Non-White increased to 29.8 percent. There were some 430,000 fewer White students in 1981. The percent low income also increased, to 22.5 percent.

Table 6

Enrollment Changes in Illinois Schools

(in thousands *)

Year	Total	White	Non-White	Percent Minority	Low Income	Percent Low Income
1973	2,319	1,783	536	23.1%	319	13.8%
1981	1,924	1,351	572	29.8%	434	22.5%
1989	1,797	1,182	614	34.2%	500	27.8%

* Some numbers do not total due to rounding

Source: Enrollment files, Illinois State Board of Education

Eight years later, in 1989, with 1,000 districts, there were 1,796,864 students in public schools. This was some 50,000 more students than the State Board of Education had projected in its 1986 report, portrayed in Figure 4. Non-White enrollment continued to increase, by nearly 42,000 students, while White enrollment dropped by 170,000. The percent low income also rose to 27.8 percent. Thus, the number of low income students enrolled in Illinois public schools grew from 319,000 in 1973 to over 500,000 in 1989, while minority enrollments were increasing by 78,000 and total enrollments plummeted by 600,000 students. The public schools of Illinois have become progressively more Non-White and their students include many more who live in poverty.

2. Increased Diversity in Illinois Students

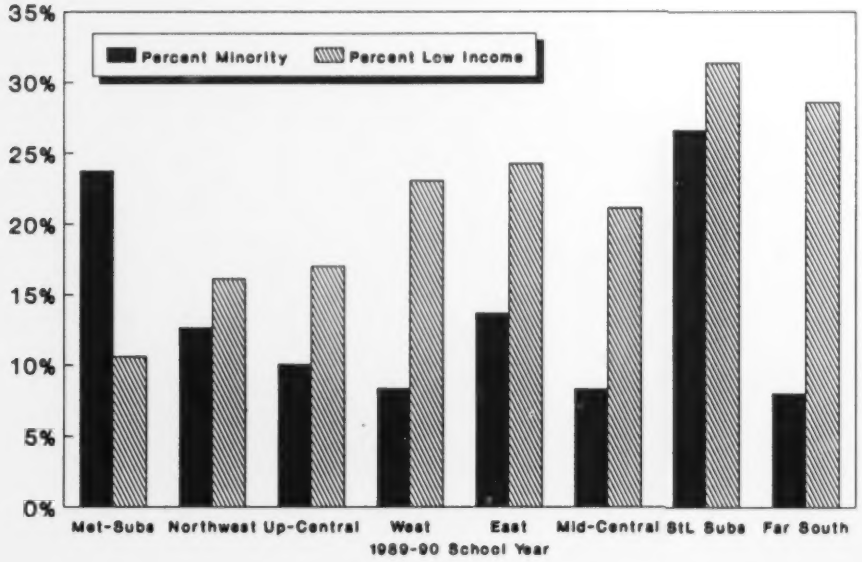
A surface examination of these data would tempt the reader to assume that Illinois' schools were enrolling more poor minority students now than 18 years ago. While that may be true, to some small extent, a closer examination shows such a conclusion would be misleading, particularly over the last decade. Correlations between the percent of students who were Non-White and the percent low income in each district were relatively high in 1973 (r = .54) and 1981 (r = .51), but dropped significantly for 1989 (r = .34). This means there were far fewer districts in 1989 in which the number of poor students and the number of minority students were closely matched.

District statistics were aggregated to the county level to take into account district consolidation. At the county level, the percent low income and percent minority were frequently closely related in 1973, with a few notable exceptions. Brown County, served by a single school district of only 1,140 students, had no Non-White students, but a 38.9 percent low income enrollment. On a larger scale, among the 21 counties in the southern most portion of the state (basically south of U.S. 50), there were two counties, Alexander and Pulaski, at the tip of the state, with high minority enrollments (52.7 percent and 46.8 percent) and high percent low income (46.9 percent and 66.9 percent). But across the southern tier area, only 5.9 percent of the students were Non-White while 18.9 percent were from poverty homes.

By 1989, the picture had become much more striking. When districts were aggregated into eight areas of the state, combining between eight and 21 counties into areas, the percent low income significantly exceeded the percent minority enrollment in every area except the Chicago suburban collar counties, where the percentage of minorities doubled that of low income students (see Figure 5 and Appendix C for county enrollment patterns). What accounts for these changes?

Figure 5

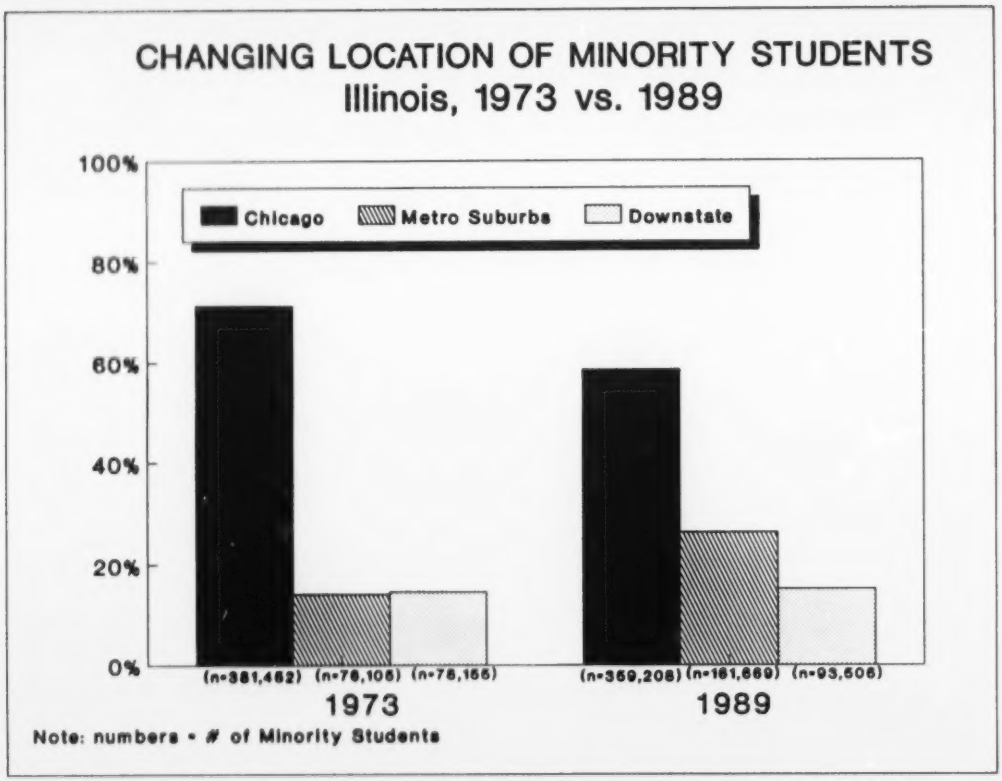
MINORITY vs. LOW INCOME ENROLLMENT
Areas of Illinois



Minority enrollments increased dramatically in some districts across the state. The number of districts with at least ten percent Non-White enrollment grew from 90 in 1973 to 262 in 1989. Of the 90 in 1973, 46 were from the six county Chicago metro area, with most of the rest in the Far Southern counties or near big cities like St. Louis, Peoria, and Springfield. In 1989, 170 districts of 309 in the Chicago metro area had at least ten percent minority students while 92 districts downstate had similar proportions, a third in the Far South, 20 near St. Louis, and the rest near the state's smaller urban areas.

In terms of higher concentrations of minority students, the picture was similar. In 1973, there were 17 districts with majority Non-White enrollments, eight of them downstate. In 1989, there were 46 majority minority districts, only ten of which were downstate. From 1973 to 1989, (see figure 6) the number of minority students increased by 78,671, with the suburban districts growing by 85,564, downstate districts by 15,351, while Chicago lost 22,244 minority students (Blacks down 72,075, American Indians down 285, Asians up 6,537, and Hispanics up 43,579).

Figure 6



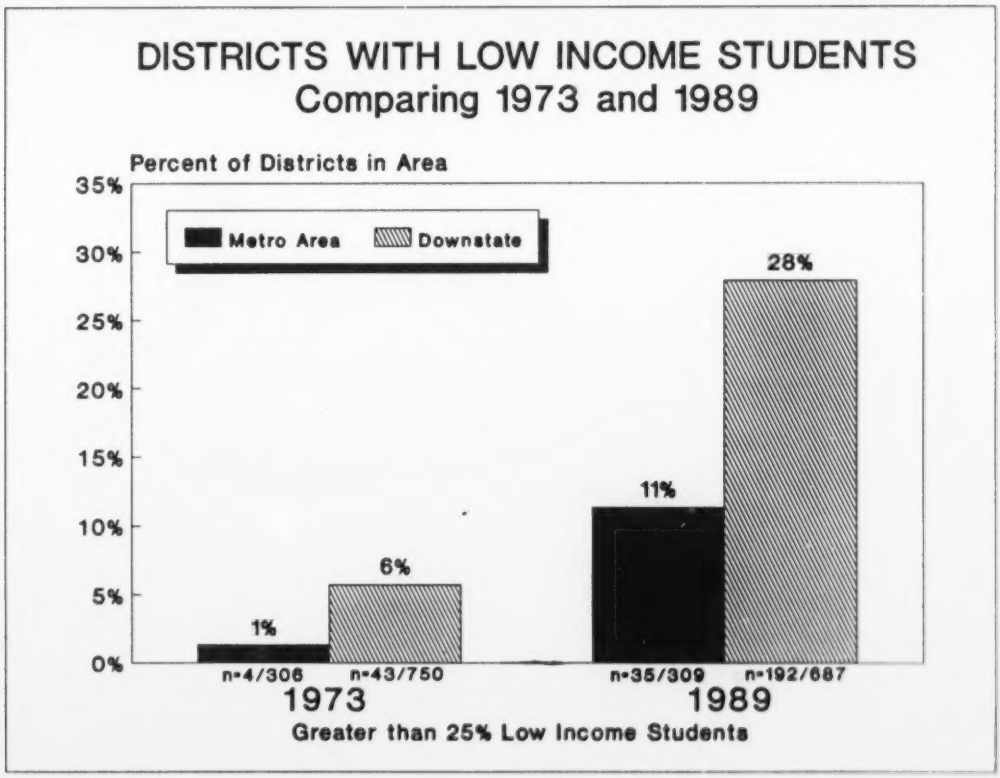
3. Rapid Escalation in Low Income Students

Meanwhile, as shown in Table 6, the number of low income students rose even more dramatically, by 180,000. And these low income students were dispersed far more widely across the state. In 1973, there were 322 districts with at least 10 percent of their students classified as low income (the statewide proportion was 13.8 percent). In 1989, when 27.8 percent of the state's students came from low income homes, there were 609 districts with at least 10 percent economically disadvantaged. In 1973, ten districts had more than half of their students living in poverty, with 47 with low income enrollments over 25 percent. By 1989, 33 districts had half their students who were economically disadvantaged, and 227 had a quarter of their students in that condition.

These districts serving high proportions of low income students were spread much more widely across the state. In 1973, there were only four metropolitan area districts with a quarter of their students from low income homes (Chicago and three suburban districts). By 1989, in addition to Chicago, there were 34 suburban districts with a quarter of their students from such homes. Downstate, the increase was also dramatic. In 1973, there were

43 districts with a quarter of their students who were poor; by 1989, there were 192 such districts (see figure 7).

Figure 7



While Black, Asian, and Hispanic students may require some cultural sensitivity on the part of their teachers, and might benefit from some curricular adaptations, economically disadvantaged students have been more closely associated with educational need. Since the Coleman Report (1966) onwards, lack of achievement has been more closely associated with economic disadvantage than any other educational indicator. It was for that reason that a poverty impaction factor was included in the Illinois school aid formula adopted in 1973. School districts with high proportions of economically disadvantaged students were to receive extra revenue to support their efforts to overcome the effects of poverty on their students.

C. Changes in the Base of Property Wealth

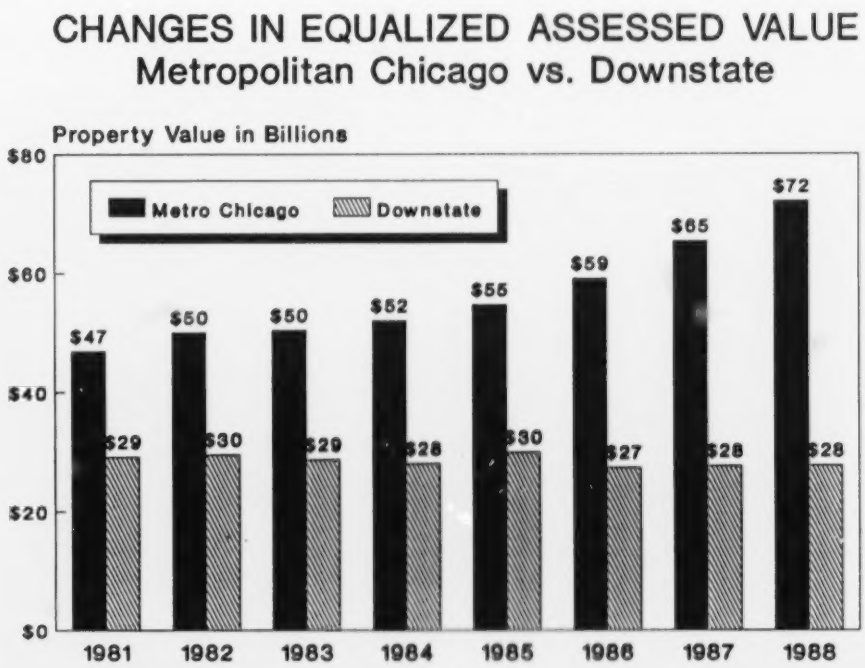
Prior to 1980, Illinois followed the national trend of reducing the dependency of the local government on revenue collected through local property taxes. This policy was

achieved through a combination of increased state and federal transfers and state directed local property tax relief. Due to shifts in federal and state priorities since 1980, the effort to reduce dependence on the local property tax has been abandoned.

It is important to understand the general basis on which annual real property values are calculated. This year's property assessments under six main categories (residential, farm, commercial, industrial, railroad, and mineral) will determine the basis for property tax revenue distribution in the following year. Equalized Assessed Valuations (EAVs) are calculated using a state-directed multiplier to assure equal treatment of property values throughout the 102 counties of Illinois. In turn, the sum of the EAV of all property within a district represents the taxable property base for schools.

Unequal growth in Illinois' property wealth base since 1981, as measured by EAV, has been particularly worrisome (see figure 8).

Figure 8



While the state's EAV total has increased by nearly $24 billion between 1981 and 1988, most of that growth was located in the six counties of the Chicago metropolitan area. In

aggregate, the other 96 counties lost about $1.5 billion in property value. When comparing changes in EAV for the metro area and for downstate, the disparity becomes obvious.

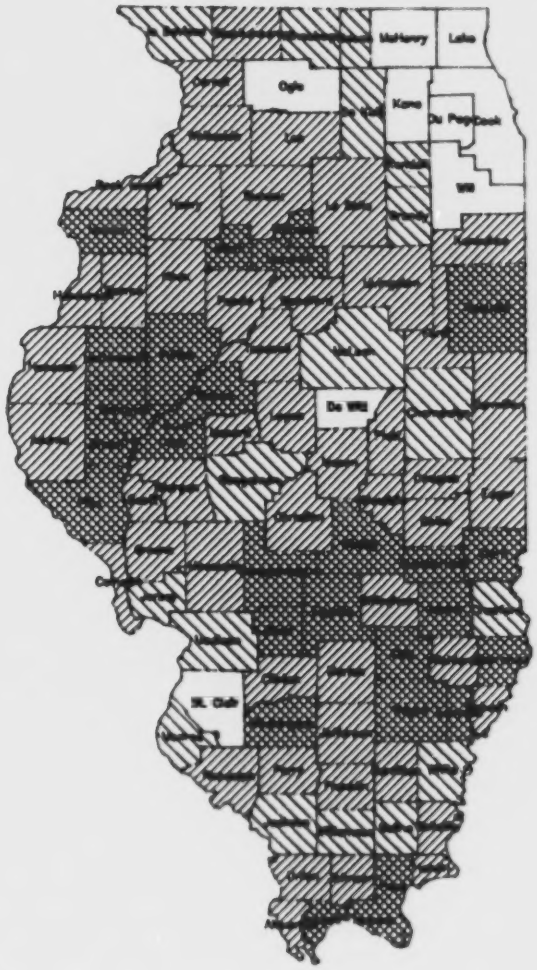
In 1981, downstate counties contained $29 billion in EAV compared to $47 billion for the metro area. Between 1981 and 1988, the value of property in the metro area grew steadily, increasing by 53.6 percent; downstate EAV declined slightly, by five percent. Only one quarter of Illinois' counties experienced growth. In fact, half of all downstate counties (48) suffered EAV losses of more than 20 percent. Meanwhile, the six counties in the Chicago metropolitan area (Cook, DuPage, Kane, Lake, McHenry, and Will) accounted for an increase of $25.1 billion, thus offsetting total downstate losses of $1.5 billion. Chicago increased its EAV by 64 percent. The largest Chicago gains were realized in commercial property (up $4.8 billion), residences ($2.3 billion), and industrial property ($1.3 billion). The Cook County suburbs and other metropolitan counties also experienced significant gains in commercial ($2.4 billion) and industrial ($1.7 billion) property, but the largest gains were in residential EAV (up $3.3 billion).

Downstate counties, on the other hand, experienced the most significant losses in farm land valuations due to legislatively mandated "farm land reassessment". The act required farm lands to be assessed on the basis of income generated rather than the market value of the land. This measure protected income poor, but property rich farmers. As a result, the downstate farm land EAV dropped 32.2 percent between 1981 and 1988, accounting for a $2.8 billion loss in property value.

A further examination of shifts in Illinois' wealth base by region reveals large groups of counties experiencing a general devaluation in EAV. While not every county within each region declined in EAV, most counties have, and the total EAV of the region reflects an overall reduction in valuation. As revealed by the adjacent map, most of the eastern portion of the state and significant portions of mid-western and north central Illinois counties are also declining in EAV. Among the downstate counties increasing in EAV, 11 saw increases under 10 percent; and six (Champaign, McLean, Madison, Monroe, Williamson, and Winnebago) increased between 10 and 20 percent. Only St. Clair (25.6%), Ogle (41.1%), and DeWitt (176.8%) increased rapidly, with new nuclear generating plants accounting for the increases in Ogle and DeWitt. Meanwhile, the metropolitan area increased its EAV by 53.6 percent, with DuPage (68.5%), Chicago (64.3%), and Will (64.3%) leading the way (see Appendix D for changes in county EAV).

Clearly, there are diverging trends in the value of property in Illinois. While the metropolitan area, particularly Chicago, is growing rapidly in dollar value, downstate counties are falling behind. The metro area owes its increased sources of revenue to commercial (up $9.4 billion in EAV) and industrial (up $4.6 billion) expansion; together commercial and industrial growth provided two-thirds of the growth in property values. Downstate, the moderate growth in commercial and industrial value has not been adequate to offset the one-third decline in the value of farm land. Disparity in property tax valuation is another link to the underlying problems of the state's educational finance scheme.

PERCENT GAIN or LOSS of EAV
BY COUNTY
1981 to 1988



PERCENT CHANGE

-44% to -25%

-25% to 0

0 to 25%

25% to 177%

D. Changes in State Policy Increasing Inequity

In addition to farmland reassessment, the General Assembly took other actions which have increased the inequity in school finance. Closely related to the farmland reassessment were other actions taken to reduce taxable property value, such as homestead and elderly exemptions. While these legislative actions may have clearly important values for taxpayers, their net effect is to reduce the value of residential property subject to tax by local school districts, thereby increasing the significance of non-residential property values and their location.

The most significant changes were those made to the formula for distributing school aid to districts across the state. Closely related to these changes in the formula were the general levels of state support for schools. Finally, the effects of these changes are most dramatically seen in reduced support for low income students across the state.

1. Changes in the School Aid Formula

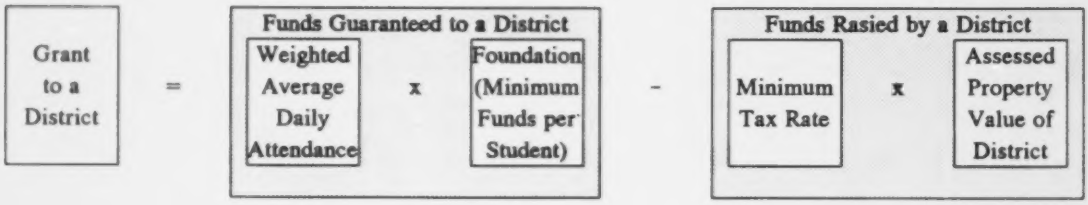
For its first century, Illinois relied predominantly upon local taxes to support public schools. What little support was provided by the state was provided on a per pupil basis. School districts received outside support on the basis of the number of students they enrolled. During the early years of the 20th century, school administration experts began to question the fairness of such an approach. Some twenty years after equalizing formulas were first devised, Illinois adopted such a measure.

A. The Strayer-Haig System

Illinois' first true funding formula for education was implemented in 1927 and was called a "Strayer-Haig" formula after its creators. The Strayer-Haig system was the basic structure for allocating Illinois general state aid from 1927 to 1973. The Illinois version offered school districts three options for calculating their state aid grant. Districts then received the highest grant amount generated by any of the three formulas.

Option 1 - the Foundation

The most utilized of these options was a "foundation" based formula. The state guaranteed that if a district taxed itself at least to a minimum "qualifying level", the state would provide the additional monies necessary to guarantee a minimum amount of funding per student, the "foundation level". The formula looks like this:



The formula calculates the guaranteed amount of revenues due each district by multiplying the number of students by the foundation support level set by the legislature each year. In order to encourage high attendance, the formula uses the average daily attendance (ADA) of students rather than the total number of students enrolled in each district. It was agreed that upper level students required more diverse programs than lower level students, so high school students were weighted more heavily. By 1973, the Average Daily Attendance was weighted as follows:

Number Students (ADA) in Grade 9 - 12	times	1.25
Number Students (ADA) in Grade 1 - 8	times	1.00
Number Students (ADA) in Kindergarten	times	.50

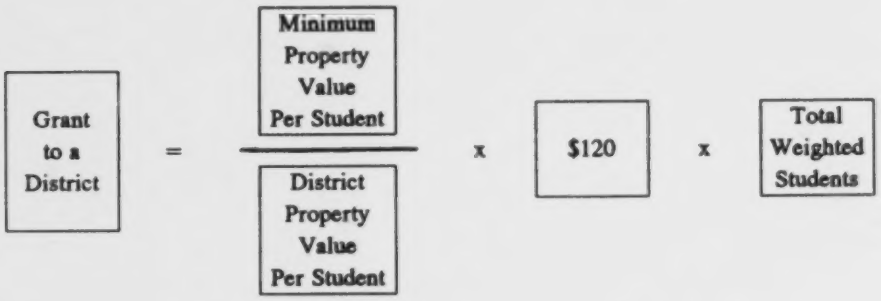
The sum of these three weighting calculations produced the district's student count in terms of its Weighted Average Daily Attendance (WADA). When this figure was multiplied by the legislatively set foundation level, the district's guaranteed revenues were determined. The district's ability to raise those funds was calculated by multiplying the minimum qualifying tax rate against the district's property value. State grants made up the difference between the guarantee and the actual revenue capacity of the district. In this way, the state guaranteed that every district willing to tax itself minimally would have a basic level of support for its public schools.

Option 2 - the Alternative Method

Some districts had enough property wealth so that, using the minimal tax rate, they were able to raise more than the guaranteed foundation level from local taxes. Under the Strayer-Haig formula, Option 1, those districts would receive no state support. To assure that every district received some state support, an "alternative" formula was added to the basic formula.

The alternate formula compared a district's assessed property value per student to the minimum which would disqualify a district from Option 1. Expressed as a fraction, as below, the higher the district's property value, the smaller the fraction which would then be multiplied by $120 per student (WADA). In this way, districts which had more property

value than they needed to reach the foundation would receive some state support, which would decline in inverse proportion to the wealth of the district's property.

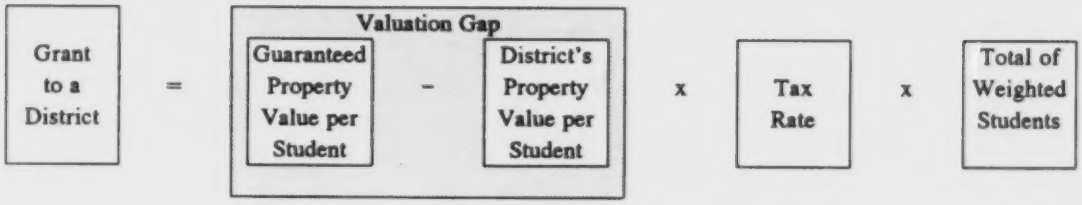


Option 3 - the Flat Grant

Although under Option 2 the fraction derived by comparing a district's property wealth to the minimum could never reach zero, for the more wealthy districts, per pupil grants could be quite small. The Flat Grant option set the minimum grant at $48 per weighted student. Thus, districts with more than 2.5 times the minimum property wealth would receive that minimal amount. (When property wealth per pupil reached 2.5 times that of the minimum, the fraction would equal 40 percent, which when multiplied by $120 equals $48.)

B. The Resource Equalizer Formula of 1973

The first major changes to the 1927 school aid formula occurred in 1973, when the "resource equalizer" component was added to the Strayer-Haig formula as a fourth option. The resource equalizer is similar to the Strayer-Haig in that it guarantees a district a minimum amount of money per student. It is different in that the allocation is made by guaranteeing all districts a minimum equalized assessed property valuation per student. Hence the name, "resource equalizer". The equalization is accomplished by subtracting the district's actual "equalized assessed valuation" (EAV) per weighted student from the district guaranteed EAV per weighted student. The resulting property valuation gap is then multiplied by the district's operating tax rate and by the total number of weighted students in average daily attendance to determine the amount of the state grant to the district. In this way, the state is making up the difference between revenues produced from their actual property value per pupil and the guaranteed value per pupil (see following graphic).

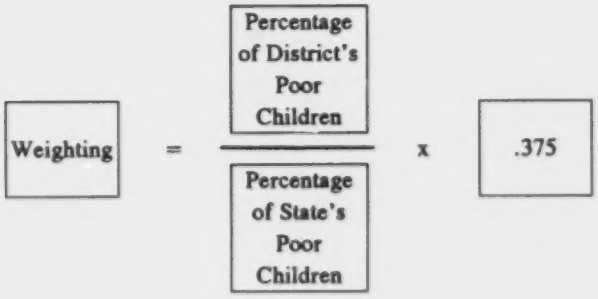


Reward for Effort

The 1973 version of the resource equalizer included a "reward for effort" component. Districts were rewarded for levying higher tax rates, since the higher the rate used in the formula, the higher the state grant would be. The 1973 formula revisions also included some changes in the method of determining student counts. In a small change, seventh and eighth grade students were weighted at 1.05. A more important weighting was given to students from low income homes.

Low Income Weighting

In addition to giving students in different grades different weights, the 1973 formula gave additional weighting to economically disadvantaged students. This was done by comparing the district's proportion of low income students to the proportion of such students in the state as a whole. The resulting ratio was then multiplied by a constant (0.375). The resulting weighting, which had a maximum allowable level of 0.75, was then multiplied by the weighted student count of low income students and added to the district's weighted count. Thus, low income students, in districts with more than the average number of them, could be weighted as much as 1.75 in districts with high concentrations of such students.



Any district with twice the percentage of poor children statewide would receive the maximum poverty weighting:

$$2 \times 0.375 = 0.75$$

A poverty impaction weighting was also added to the Strayer-Haig component. The weighting consisted of multiplying the number of Title I (disadvantaged) students by 0.50 and adding the resulting total to the weighted average daily attendance count. This produced a weaker weighting than the resource equalizer poverty weighting.

C. The Amendments of 1980

The present educational finance system was created through a series of formula changes in 1980. The Strayer-Haig component was eliminated from the formula. The reward for effort component of the resource equalizer formula had been eliminated in 1979 by creating a very low cap on the operating tax rate for calculations in the formula. A district could levy a higher tax rate, but it could only utilize the cap level in calculating its state aid. For most districts, this resulted in state aid very much like that which would have been produced by the Strayer-Haig foundation formula. New alternative and flat grant formulas were added as options for districts with too much property wealth to benefit from the resource equalizer formula.

1980 Alternative Method

The new alternative method guaranteed a district up to 13 percent of the foundation level when its property value per weighted student was greater than 87 percent of the state guaranteed assessed valuation per weighted student. This was accomplished by multiplying 13 percent of the state foundation level by .87 times the ratio of the guaranteed property value per student and the district's property value per student. The product of this formula provided the per pupil support under the alternate method.

$$\text{Grant to a District} = .13 \times \text{Foundation Level} \times .87 \times \frac{\text{Guaranteed Property Value per Student}}{\text{District's Property Value per Student}} \times \text{Total Weighted Students}$$

1980 Flat Grant Method

The concluding line of the alternate grant method mandates that no school district receive less than seven percent of the foundation level per weighted student.

Grant to a District	=	.07	x	Foundation Level	x	Total Weighted Students

Changes Reducing Equity Measures

In response to the perception that the **reward for effort** aspect of the resource equalizer formula was encouraging school districts to raise their taxes, the General Assembly fixed a maximum operating tax rate for use in calculating a district's grant. By doing so, the incentive to raise local taxes to realize greater state aid was removed. Computation rates were set at $2.76 per $100 EAV for unit districts, $1.90 for elementary districts, and $1.10 for high school districts for districts with qualifying tax rates of at least $2.18 for unit districts and $1.28 for elementaries. High school districts use the actual operating tax rate up to $1.10. These rates are still in effect. The elimination of the reward for effort provision means that school districts which must tax themselves heavily because of low property wealth get no extra assistance from the state to mitigate their burden. The elimination of reward for effort increased both revenue per pupil and taxpayer inequity.

In 1978, the General Assembly decreased the **poverty weighting factor**, reducing the maximum allowable weighting from .75 to .675. By 1982, the maximum weighting had been further reduced to its present level of .625. This means that no more than five out of eight low income students may receive extra weighting in the school aid formula. These reductions in the weighting factors have reduced state aid to districts with heavy concentrations of low income students.

Another adjustment to the poverty weighting calculation has helped districts with low and moderate levels of poor students. The constant which had been set at .375 in 1973 was raised to .53 in 1980. Raising this constant allows districts whose proportion of low income students is lower than the capped ratio at .625 to increase their low income weights by 50 percent over what they would have been allowed in 1973. Thus, districts with moderate levels of disadvantaged students were benefitted, while those with higher concentrations had their state assistance reduced.

2. Inconsistent State Support for Schools

During the 1980s, total revenues for Illinois schools from all sources rose by 40.8 percent (from $5.6 billion to $7.9 billion). This increase slightly exceeded the increase in the Consumer Price Index for the period (up 31.8 percent from January 1982 to January 1989)[1]. The State of Illinois played a minor role in this revenue increase. General Distributive Aid rose only 21.4 percent, falling significantly behind the rate of inflation. Distributive Aid accounted for only 14.1 percent of the total revenue increase; categorical support and funding for special initiatives included in the 1985 state reform package accounted for a similar amount, 13.7 percent. Federal government support made up 6.2 percent of the increase. Local property taxes provided two-thirds (67.5 percent) of the increase in revenues to school districts across the state.

Table 7

Revenue Increases 1982 - 1989

(All Sources, in billions)

		Local Revenue		State Revenue		Federal
	Total Revenue	Property Taxes	Other Local	Distrib Aid	Categ'l Grants	Aid
Revenue-1981-82	$5.6	$2.8	$0.6	$1.5	$0.3	$0.3
Revenue-1988-89	7.9	4.3	0.6	1.8	0.6	0.4
Change 1982 - 1989	2.3	1.5	0	0.3	0.3	0.1
Percent of Change *	**100.0%**	**67.5%**	**-1.5%**	**14.1%**	**13.7%**	**6.2%**

** Numbers and percentages vary slightly due to rounding*

This means that the state share of the costs of education dropped from 33.0 percent of all revenues to 31.5 percent. However, because of proportionately larger increases in categorical funds, the state funds devoted to equalizing distributive aid provided an even smaller proportion of all education revenues (23.2 percent) in 1989 than they had in 1982 (26.9 percent). Thus, statewide, equalizing aid fell to less than half the revenues derived from property taxes.

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[1] A longer range perspective is even more discouraging. Between 1976 and 1983, state support for public schools fell 28 percent behind inflation. The big funding increases associated with the passage of the 1985 education reform act only recouped half of that loss to inflation for the 1976 - 1986 decade.

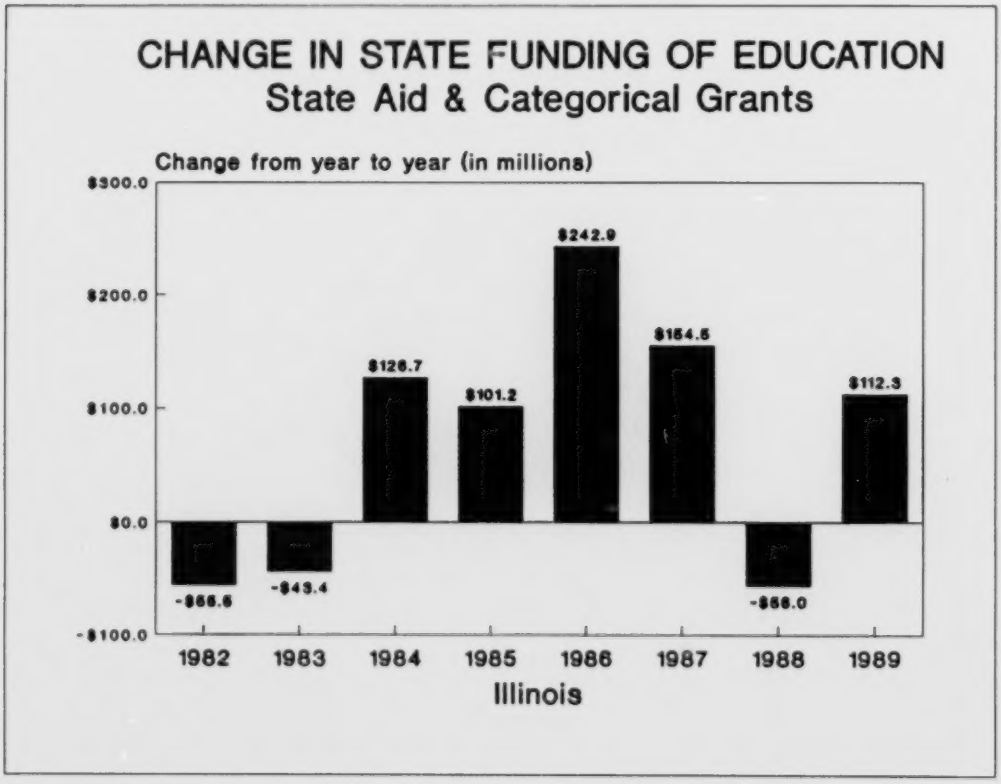
Table 8

Share of Support for Public Schools

	Total Revenue (billions)	Local Revenue		State Revenue		Federal Aid
		Property Taxes	Other Local	Distrib Aid	Categ'l Grants	
Revenue–1981–82	$5.6	50.4%	11.0%	26.9%	6.1%	5.6%
Revenue–1988–89	$7.9	55.4%	7.4%	23.2%	8.3%	5.7%
Change 1982 – 1989	$2.3	4.9%	-3.6%	-3.7%	2.2%	0.2%

An important factor in the state increases which have occurred is that they have been inconsistent. Doug Whitley, president of the Taxpayers Federation of Illinois, has suggested that Illinois schools have been on a "Revenue Rollercoaster" in terms of state support.

Figure 9



In three years of this decade, combined state funds for education have actually decreased from the preceding year. In 1986, total elementary and secondary education funding increased by nearly a quarter billion dollars. In the remaining years, increases have been a little over $100 million, a four to five percent increase. This inconsistent funding by the state, with the annual appropriation usually not decided until the end of June, after the end of the preceding school year, created havoc for local district financial planning and contract negotiations.

In urban counties like Cook, with a program of quadrennial (recently changed to triennial) property reassessment, the inconsistency of state funding is accentuated. In one year out of four, a school district can receive a big jump in local tax revenues without changing its tax rate, resulting simply from an increase in the assessed valuation of local property (half of Chicago is reassessed during each of two years in the cycle). However, the increased property value will decrease the proportion of state aid in the succeeding years. For districts which receive little state aid, this is not important. For property poor districts, which receive a large portion of their revenues from the state, property assessment practices create boom and bust cycles in school district budgeting.

Table 9

CHANGES IN REVENUES BY AREAS OF ILLINOIS

1981-82 vs. 1988-89

(in millions)

	Total Revenue	Local Revenues		State Revenues		Federal Aid
		Property Taxes	Other Sources	Distrib Aid	Categor'l Grants	
STATE Change 1982-89	$2,294	$1,548	($35)	$324	$315	$142
% Change from 1982	40.8%	54.6%	-5.6%	21.4%	91.5%	45.6%
METRO Change 1982-89	1,001	921	(39)	28	62	29
% Change from 1982	41.7%	63.0%	-11.0%	7.1%	48.4%	51.6%
CHICAGO Change 1982-89	704	394	25	29	184	72
% Change from 1982	54.8%	88.8%	61.2%	5.2%	232.9%	44.2%
DOWNSTATE Change 1982-89	589	234	(21)	266	68	42
% Change from 1982	30.3%	25.1%	-9.3%	47.8%	49.8%	44.3%

** Numbers may not total exactly due to rounding*

Increased property tax revenues played a far more important role in Chicago and its suburban neighbors than in downstate communities outside the six county metropolitan area.

Revenues from property taxes for operating purposes increased by 63 percent in the metropolitan area suburbs and by 88.8 percent in Chicago. State distributive aid in those areas increased by only 7.1 percent and 5.2 percent respectively, reflecting the small increases in state aid over the period and the increased property wealth in each area. By contrast, other state funds (categorical aid and reform program support) increased by 48.4 percent in the suburbs and by 232.9 percent (more than tripling) in Chicago.

The picture was much more grim downstate. In these 96 counties which enrolled more students than either the suburbs or the city, the total revenue increase from 1982 to 1989 was $589 million, a 30.3 percent increase, slightly under the rate of inflation. This increase was a little over half (58.9 percent) the $1 billion increase in the suburbs and 83.7 percent of the increase for Chicago which had less than two-thirds as many students! The primary reason for this more dismal performance was the inability of downstate property taxes to support large revenue increases, as they had in the metropolitan area. Downstate property taxes increased only 25.1 percent. Even with the predominant part (82.2 percent) of the increase in state aid going to downstate districts, the slower than inflation growth in property tax revenues created financial problems for downstate districts, three quarters of which had at least ten percent of their students coming from low income homes.

3. Support for Low Income Students

An examination of a subset of school districts with more than half of their students who come from low income homes is also instructive. In 1989 there were 227 school districts in the state with at least a quarter of their students in the low income category. Chicago is the largest of these districts and, alone, enrolled 53.7 percent of all low income pupils in the state. Chicago's share of the state's low income students was virtually the same in 1981. As we have already seen, however, during the 1980s Chicago was in a somewhat unique position. While the proportion of it students who were from low income homes increased from 50.4 percent to 65.8 percent, matching the rate of increase statewide, property values expanded from $13.2 billion to $21.7 billion, 64.4 percent. This increase in the district's EAV resulted both from new building in the Loop, the city's downtown area, and from rising market values of property in the metropolitan area, reflected in reassessments. Together with legislatively restored higher tax rate limits as the district recovered from virtual bankruptcy in 1979-80, these higher property values allowed higher than normal budget growth during the 1980s. Chicago's budget expanded by 54.8 percent during this period, compared to an average increase in the suburbs of 41.7 percent and in downstate districts of 30.3 percent. Thus, Chicago is somewhat of an anomaly. Its tax revenue growth allowed it more flexibility in the face of an inadequate state effort to meet the increasing poverty levels of the state's students. But what of other school districts with high levels of low income children? It has already become clear that the state's effort in the downstate area was inadequate in light of the state's debilitating action in farm land reassessment.

There were 226 other districts which were heavily impacted by poverty (25 percent or more low income students) in 1989. Of these, 26 elementary, high school, and unit districts were located in the suburban metropolitan area, most of them in southern Cook County and neighboring Will County (see Appendix E). Together, these 26 districts enrolled 74,487 students in 1988-89, the last year for which finance data were available. Of that number, 41.9 percent, or 31,359, were from low income homes. In 1981-82, these districts had enrolled 37.1 percent who were considered low income students.

Table 10

26 Suburban Poverty Impacted Districts

	1981-82	1988-89	Change
Total Enrolled	77,703	74,787	(2,916)
Low Income Students	28,803	31,359	2,556
Percent Low Income	37.1%	41.9%	4.9%

Among these poverty impacted school districts, the average per pupil revenue, from all sources, in 1981-82 was $2,931; that figure increased to $4,086 in 1988-89. Among all districts in the suburban area, the comparable figures were $3,388 and $5,125; the figures for Chicago were $2,898 and $4,865. Thus, Chicago, thanks to its huge increases in property tax revenues, slightly closed the gap between it and its suburban neighbors, in aggregate. By contrast, the poverty impacted suburban districts, while increasing their per pupil revenues by 39.4 percent, fell further behind both their neighbors and Chicago.

Table 11

Changes in Revenues Per Pupil

	1981-82	1988-89	Increase
Metro-Poverty Impacted Districts	$2,931	$4,086	39.4%
Metro-All Districts	$3,388	$5,125	51.3%
Chicago	$2,898	$4,865	67.9%

When the specific sources of revenue are examined, the greater ability of Chicago and most suburban districts to utilize increased property tax revenues becomes clear. Table 12 shows that the selected poverty impacted districts averaged a $666 per pupil increase in property tax revenues, while losing $228 per pupil in other local revenues. By comparison, the suburban districts as a whole were increasing per pupil property tax revenue by $1,528, while Chicago was increasing the same revenues by $1,048. Other local revenues varied only slightly in both cases.[2] State revenue increases were greater for the poverty impacted districts than for their suburban counterparts as an aggregate, but, due to high categorical and reform program revenues in Chicago, were about equal to the city's state revenues per pupil. Thus, the huge differential in property tax revenues between these poverty impacted districts and their suburban and city neighbors meant they had relatively fewer new dollars to meet the needs of their slowly increasing low income population (see Appendix F for more details).

Table 12

PER PUPIL REVENUES BY AREAS OF ILLINOIS

1981-82 vs. 1988-89

	ENROLLED	TOTAL PER PUPIL	LOCAL REVENUES		STATE REVENUES		FEDERAL
			PROP TAX PER PUPIL	OTH LOC PER PUPIL	DISTRIB AID PER PUPIL	CATEG'L PER PUPIL	AID PER PUPIL
STATE Change 1982-89	(157,539)	$1,560	$1,008	$9	$253	$194	$95
Percent Change	-8.2%	53.3%	68.4%	2.8%	32.2%	108.5%	58.5%
POV IMPACT Change 1982-89	(3,216)	1,156	666	(228)	486	157	75
Percent Change	-4.1%	39.4%	51.8%	-45.6%	67.3%	76.2%	34.8%
METRO Change 1982-89	(44,886)	1,738	1,528	(25)	81	106	48
Percent Change	-6.3%	51.3%	74.0%	-5.0%	14.3%	58.4%	61.8%
CHICAGO Change 1982-89	(34,447)	1,968	1,048	68	178	467	206
Percent Change	-7.8%	67.9%	104.7%	74.8%	44.1%	261.0%	56.4%
DOWNSTATE Change 1982-89	(78,206)	1,132	472	3	464	118	74
Percent Change	-10.1%	45.0%	39.2%	1.0%	64.4%	66.7%	60.5%

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

As might be expected, lower property revenues are related to more slowly increasing property values. Total EAV increased by $16.4 billion for all metropolitan suburbs between

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[2] Per pupil percentage increases are greater than percentage increase of gross revenues due to declining enrollment across the state. The state often used declining enrollments as justification for minimizing state funding for education. Since property tax revenues are not related to pupil counts, declining enrollments will increase per pupil property tax receipts.

1981 and 1988, the relevant years for school years being examined here. The change in Chicago was $8.5 billion. These increases represented a 49 percent and 64.3 percent increases respectively. For the selected poverty impacted districts, EAV growth, in aggregate, was $549 million, a 14.6 percent growth rate. More relevantly for revenue growth patterns, the EAV per pupil (a component of the school aid formula) figures are also instructive.

Table 13

CHANGES IN PROPERTY VALUES IN METRO CHICAGO

	EAV PER PUPIL 1981-82	EAV PER PUPIL 1988-89	CHANGE EAV PER PUPIL	PERCENT CHANGE
Poverty Impacted				
Elementary	$46,870	$54,549	$7,679	16.4%
High School	102,484	137,369	34,885	34.0%
Unit	28,961	31,946	2,985	10.3%
Metro Suburbs (Aggregate)				
Elementary	77,012	113,781	36,769	47.7%
High School	138,666	246,735	108,069	77.9%
Unit	40,251	65,404	25,153	62.5%
Chicago (Unit)	29,819	53,763	23,944	80.3%

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

These changes are so extreme and so stark that even the resulting higher share of distributive state aid is simply overwhelmed. Thus, the districts with the most disadvantaged students skimp by on resources which only slightly exceed the rate of inflation while districts with few needy children throughout the rest of the suburbs have experienced per pupil revenue increases exceeding 50 percent. The school aid formula, at its present level of funding, is inadequate to compensate for such problems.

Alan Hickrod and his colleagues, in their 1988 MacArthur/Spencer Project Report *Guilty Governments*, have outlined more extensively the decline in equity in school funding in Illinois. This report has attempted to add to Hickrod's analysis the effects of rapid property value changes, both those resulting from market forces in the metropolitan area and from changes in assessment practices originating in the state legislature. The combination of negligible state support and escalating property values in the more affluent parts of the state has dramatically increased the inequity between property rich and property

poor districts. It has similarly had disastrous impact upon school districts enrolling an increasing number of low income students. Only in Chicago have resources expanded as the need has expanded. In the city, the increases in property values in some parts of the city are equally accessible to all schools, including those with increasing numbers (as well as proportions) of low income students.

V. The Tax Effort of Illinois' School Districts

Tax effort varies significantly across the State of Illinois. Some school districts use very low tax rates to levy property taxes while others are forced to use very high tax rates. The current range in operating tax rates (for the 1989-90 school year) is:

Table 14

Tax Rate Ranges

(Operating Tax Rates, 1989-90)

DISTRICT TYPE	HIGHEST RATE	PERCENTILES			LOWEST RATE	RATIO 95th - 5th
		95th	50th	5th		
Elementary	$5.03	$3.18	$2.21	$1.48	$0.56	2.15:1
High School	3.09	2.51	1.76	1.36	0.66	1.85:1
Unit	5.47	4.21	3.23	2.62	0.90	1.61:1

There are several ways of looking at differences in tax rates (and school revenues). One way is to look at the extreme cases. For the elementary districts, the ratio of the highest tax rate to the lowest is 9:1; that is, the highest tax rate is nine times the lowest tax rate. That would mean that taxpayers in the highest rate district would pay nine times as much property tax on the same value house as would taxpayers in the lowest rate district. The ratio for highest and lowest rates in high school districts is 4.7:1 and in unit districts is 6.1:1.

However, some of the districts at the extremes operate under very unusual circumstances. There are several ways to take into account these extreme cases. One way, incorporated in the recently filed litigation claiming the current funding scheme in Illinois is unconstitutional, is to combine all of the districts in the top ten percent and all in the bottom ten percent and then compare the averages. This is known as comparing the average of the top and bottom deciles.

The EdEquity Coalition has adopted another method of dealing with the "outlier" cases. The Coalition has chosen to ignore the extreme cases and focus on the 90 percent of all school districts in the middle of the range. To do this, the Coalition compares the gap between the district at the 95th percentile and the district at the 5th percentile. In the case of tax rates, this gap is not nearly so wide as for the districts at the extremes. For elementary districts, the gap is between $3.18 per hundred dollars of EAV and $1.48 per $100. That is a ratio of just 2.15:1, about twice as much for the 95th percentile district as

for the 5th percentile. For high school districts, the gap is from $2.51 to $1.36, or 1.85:1. For unit districts, the gap ($4.21 to $2.62) is 1.61:1. For these purposes, just the taxes in the Operating Tax Rate are included (excluded are levies for special programs and bonds for capital expenditures).

However, just looking at the raw tax rates is not sufficient. It is also necessary to understand *why* tax rates are set at the levels they are in order to understand whether the current situation is inequitable. The examination must include both districts with a low tax effort and districts with a high tax effort.

A. Low Tax Effort Districts

Currently, 145 districts out of 957 tax at rates *below* the threshold rate to provide the foundation level of support. These 145 districts do not tax themselves heavily enough to qualify for full support from the state to provide even the most meager level of educational services. But it is not accurate to suppose that all 145 of these districts do not provide that level of service. Fifty-nine of these districts provide more than the minimal level of services, and many of these provide far more than the minimal level. For example, Niles Elementary District #71, a northern suburb adjacent to Chicago, uses a total tax rate of only $0.99 per $100 EAV, about half the elementary district threshold rate of $1.90. But on the basis of that very low tax rate, it produced $6,179 per pupil in local property tax revenues and total revenues per pupil of $7,713 in 1988-89. It was able to produce these high revenues because it is extremely wealthy in property values per pupil. The district has $691,739 of property wealth for each student attending school there.

Table 15

Tax Rate Example

1988-89 School Year

DISTRICT	DIST NO.	TAX RATE	EAV PER PUPIL	PROPERTY TAX REV PER PUPIL	TOTAL REVENUE PER PUPIL
Niles Elementary	71	$0.99	$691,739	$6,179	$7,713

Source: *1989 METROSTAT DataBook*

Chicago Panel on Public School Policy and Finance

Among the 59 districts providing more than minimal support, 21, like Niles, more than double the foundation level in revenues per pupil. Thus, one set of low tax effort districts set their rates very low because they have enough wealth to provide for their students without qualifying for equalizing aid from the state. Compared to other taxpayers

in the state, taxpayers in these districts do not pay the same share of the burden to provide an adequate education to their children. These taxpayers could easily pay a larger share of the costs of educating the children of Illinois.

However, nearly 60 percent of these low tax effort districts keep their taxes low to the detriment of their own students. These 86 districts, nine percent of all districts in the state, do not tax themselves heavily enough to reach the meager foundation level guaranteed by the state. This reluctance to raise tax rates may be related, in some districts, to low levels of family income. However, the state guarantee applies only if districts are willing to exert a minimal effort themselves. These districts do not even exert this minimal effort. A question raised by the recent law suit is, "Why is the state, which has a constitutional mandate to provide every child in the state with a high quality education, willing to permit even one district to not provide its children with the minimum?" It is an apparent violation of the state constitution for the state to allow this condition to exist. It would appear that the constitution requires the state to force reluctant districts to expend at least a minimal effort. For most of the districts not now achieving the foundation level of support, an increase of less than $0.25 per $100 in their tax rate would guarantee full state participation to lift their students above the minimal foundation level of educational services.

B. High Tax Effort Districts

At the other end of the scale, there are a number of districts which are making an extraordinarily high tax effort. There are 48 districts above the 95th percentile in tax rates, most of which are taxing themselves very highly in order to provide an adequate education for their children. Unit and elementary districts generally have to work much harder, and their taxpayers pay a higher burden, to provide this adequate level of educational services, than do high school district taxpayers. Of the 21 unit districts above the 95th percentile, only one, Elmhurst, pays such high taxes in order to provide support which doubles the foundation level. Among the 21 high taxing elementary districts, only five do so to double the minimum. But four of the six high taxing high school districts double the foundation level.

The issue in taxpayer equity does not need to be focused on those districts which, through referendum, have voted to expend a high effort, to accept a high tax burden, in order to provide extras for their children. A goal for taxpayer equity is to relieve the tax burden of the 38 districts which have had to adopt very high taxes in order to provide an average education for their children, while most taxpayers in the state bear a far lower burden to provide the same level of support for their students. These 38 districts bear such a high tax burden because they do not have the amount of property wealth located within their boundaries as do other districts.

C. Some Examples of Tax Inequity

The inequity of property taxes for education is extreme across the Chicago metropolitan area. Three out of five students in the state attend schools in the six counties around Chicago. Tax burden differences are very sharp, and may be quite large between neighboring communities. However, the greatest extremes among elementary districts are at opposite ends of Cook County. On the north, as noted previously, Niles taxes at only $0.99 per $100 EAV; on the south, Park Forest District 163 taxes its property owners at $6.51 per $100. For that rate, which is more than 6.5 times the rate in Niles, Park Forest realizes only $2,200 per pupil, compared to the $6,200 raised in Niles. Even with more than four times as much state aid, Park Forest's total revenues per pupil are only $4,638, 40 percent less than those in Niles.

Table 16

Tax Rate Comparisons
Elementary Districts, 1988-89

DISTRICT	DIST NO.	TAX RATE	EAV PER PUPIL	PROPERTY TAX REV PER PUPIL	TOTAL REVENUE PER PUPIL
Niles Elementary	71	$0.99	$691,739	$6,179	$7,713
Park Forest Elementary	163	$6.51	33,103	2,139	4,638

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Though not as extreme, similar differences exist among high school districts.

Table 17

Tax Rate Comparisons
High School Districts, 1988-89

DISTRICT	DIST NO.	TAX RATE	EAV PER PUPIL	PROPERTY TAX REV PER PUPIL	TOTAL REVENUE PER PUPIL
Leyden H.S.	212	$1.37	$480,998	$6,486	$7,769
Rich H.S.	227	$3.57	134,999	4,569	7,208

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Leyden High School District 212 charges its taxpayers only $1.37 per $100 EAV and realizes $6,486 per pupil in property taxes. By contrast, Rich High School District 227 (both are in Cook County) charges $3.57 per $100 EAV and realizes only $4,569. However, in this case, state aid does a better job of equalizing the differences, with total revenues per pupil of $7,769 in Leyden and $7,208 in Rich. Thus, per pupil revenue differences are diminished, but taxpayer inequity remains.

Taxpayers, however, do not pay taxes to only elementary or high school districts. They pay for both, whether living in an area with dual districts or in an area served by a unit district. In addition, they pay other taxes for other municipal functions, such as police and fire protection, water and sewers, parks, and even mosquito abatement. The combination of elementary and high school districts produce much higher tax rates in some areas than in others. For example, in Niles, taxpayers pay only $2.87 per $100 EAV for both elementary and high schools, and a total property tax of only $6.05 per $100 EAV for all services combined. By contrast, in Park Forest, taxpayers pay $10.08 for schools and a combined tax rate of $15.01 (see Appendix G for more tax comparisons).

Table 18

Tax Rate Comparisons

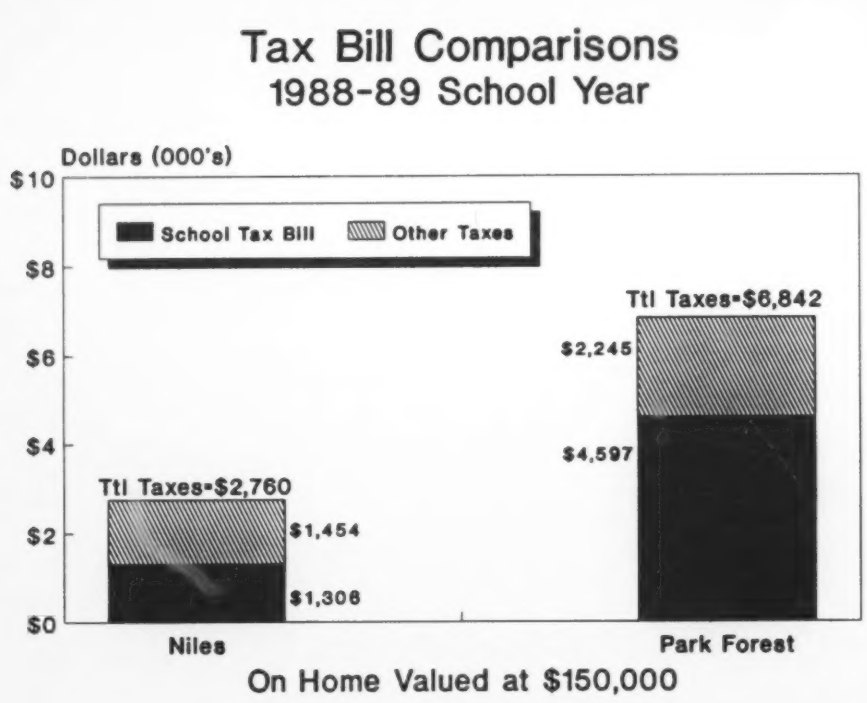
All Taxing Bodies, 1988-89

DISTRICT	ELEM DIST #	H.S. DIST #	ELEM TAX RATE	H.S. TAX RATE	COMBINED FOR SCHOOLS	OTHER TAXES	AGGREGATE TAX RATE
Niles	71	219	$0.99	$1.87	$2.86	$3.19	$6.05
Park Forest	163	227	$6.51	$3.57	$10.08	$4.92	$15.01

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Those tax rate differences translate into a lot of money. For a $150,000 home in Niles, an owner would pay $2,760 in total taxes, $1,306 (47.3 percent) of which would go to schools. For the same home in Park Forest, a taxpayer would pay $6,842 in total taxes, more than $4,000 more than his peer in Niles. Of that total, $4,597 (67.2 percent) goes to schools.

Figure 10



Taxpayer inequity is summed up in this dramatic case. The taxpayers of Park Forest are paying more than three times as much in taxes and their children are receiving 40 percent less in educational services. This translates directly into educational service measures such as numbers of pupils per teacher and average class size. In Niles, there are 10.2 elementary pupils for each teacher, while in Park Forest, there are 21.4 pupils per teacher. The average third grade class at the Niles Elementary School is 17 students; in Park Forest, at the Mohawk Elementary School, there are 32 students in the average third grade. Thus, the taxpayers in Park Forest are paying three times as many taxes for half the educational service for their children. That is an inequity which the state should not permit!

VI. What is Equity?

The foregoing material was designed to demonstrate conclusively that the current scheme of financing public schools in Illinois is inequitable to both students and taxpayers. Some students have five times as many dollars spent upon them as do other students, and these differences derive from the happenstance of their parents' residence. Students whose parents can afford to live in relatively affluent areas of the state will probably have more dollars provided for their education than those who cannot live there. In addition, taxpayers who live in those same affluent areas, in many cases, are also paying significantly lower property taxes to support their schools.

But if the current situation is to be corrected, there must be some way of defining what would be better than the current inequity. One definition is simply a directional one: any change which would narrow the gap in spending between wealthy school districts and poor ones would be an increase in equity. Similarly, any narrowing of the tax rates taxpayers must bear, so that taxpayers across the state experience more nearly the same tax burden relative to the wealth of their property, would be an increase in equity. This type of definition may be thought of as a process definition; it defines which direction a state is moving, toward or away from equity.

If the degree of inequity in Illinois were relatively small, a process definition might be adequate. But the gap in spending and the differences in tax burden are so great that small movements "toward equity" would still leave the state in a grossly inequitable situation. Therefore, the EdEquity Coalition has proposed definitions of equity which are more absolute. These definitions tell the state's citizens when equity is achieved. The coalition realizes that different citizens may have different standards to which they believe the state should be held. The coalition is willing to enter into a dialogue over the specific features of the definition proposed here. In this sense, what we are proposing is a working definition for purposes of opening the dialogue about how much equity should be achieved in funding the students of the State of Illinois.

There are two primary equity issues in funding public education. The first is in assuring that every child has an opportunity for a relatively equitable educational program through relative equity in **revenues per pupil**. The second question is seeking to reduce the disparity in **taxpayer burden**. To judge the equity effects of proposals to alter the mechanisms for funding public education in Illinois, the EdEquity Coalition has tentatively adopted the following definitions of equity.

Equity in Per Pupil Revenues. An equitable funding system for public education would find the ratio between per pupil revenues from general state aid and local taxes to not exceed 1.5 to 1 for school districts between the 5th and 95th percentiles of all comparable districts, after adjusting for special needs of students. We have excluded the extreme case districts whose circumstances are frequently unusual and who together enroll only a small fraction of the state's students. We have kept the current weighting for grade

and economic disadvantage in calculating per pupil revenues (i.e., we are talking about revenues per CWADA).

Taxpayer Equity. The tentative definition of taxpayer equity would allow no more than a 1.5 to 1 ratio in operating tax rates per $100 of Equalized Assessed Valuation, while maintaining an appropriate balance of non-residential and residential tax burden.

The EdEquity Coalition is also concerned that an adequate education be available to all students in the State of Illinois. In this report, we have not addressed the issue of what an adequate education entails, nor what it might cost. We are sure, however, that it would guarantee that every student have available all course options necessary for success in higher education or in post-school employment. We are also sure that disadvantaged students require extra services and attention to compensate for less than ideal conditions from which they come to school.

VII. Options to Improve Equity

The EdEquity Coalition has been examining alternatives to the present scheme of school finance in Illinois. We now intend to present, with some detail, four archetypal options to the current scheme. There are two other options, full state assumption and recapture, which we will only briefly comment upon, because they seem too politically compromised to be viable.

We want to emphasize that the following options are being presented in relatively pristine form, in order to most clearly articulate the various features of each option. To keep as much similarity as possible between these models, we have not altered any of the elements in the current school aid formulas. We are focusing upon the base level of funding provided through local property taxes and state distributive aid. For these calculations, we have excluded special grants, categorical programs for special needs, federal aid (both programmatic and lunchroom assistance), and special local sources such as fees and resources to support capital expenditures. In this way, we are focusing upon the base level funding provided to provide the basic level of education for all students. By basing our calculations upon the weighted student count which includes weighting for disadvantaged students, as the current formula does, we are already acknowledging some greater effort on behalf of low income students. We are also acknowledging the weighting in favor of high school students and high school districts. These are policy items which are, themselves, subject to debate and potential alteration.

It is likely that any changes which are made to the school finance scheme of Illinois will combine elements from the various approaches described below. Such a result is appropriate, and probably inevitable. The EdEquity Coalition presents these options in their more ideal state in order to facilitate the debate about how best to improve the equity of school finance in our state.

A. Increased Foundation Level Proposal

A foundation level, as used in school finance, is the minimum financial support per student, from both state and local sources, which the state guarantees. Under a foundation type funding program, the state guarantees a level, theoretically the amount per student which is necessary to provide a "basic" education, and guarantees that minimum amount in education funding for each weighted student in the state. The foundation level guarantees a minimum revenue level from local property taxes and general state aid.

Illinois' state guaranteed foundation level is determine by multiplying the statutorily determined guaranteed EAV per pupil by the state mandated qualifying tax rate. For the 1989-90 school year, the foundation level was $2,384.25.

One proposal to alleviate funding inequities in the state is to increase dramatically

the state mandated foundation level. In effect, this strategy is a "leveling up" approach. It reduces the gap in funding by increasing the revenues of the poorest districts. The focus of this proposal is on increasing the foundation level, rather than on the source of the money to fund it. For this analysis, an increase in the state individual income tax was assumed as the source of new revenues to fund this option.

The attached table depicts the impact of increasing the foundation level from the 1989-90 level of $2,384.25, by increments of roughly $400. Besides showing the impact on the average total revenues (excluding categorical and federal funds) by type of district (Elementary, High School, Unit, and All Districts), two measures of equity are also provided. The first, a restricted range equity test, compares the ratio of revenues per weighted student between the 95th percentile district and the 5th percentile district. As defined by the Options Subcommittee of the EdEquity Coalition, equity on this measurement is 1.5 or less.

The following table details the fact that,exclusive of any changes to the current formula, the state would have to increase the foundation level to approximately $4,200 to achieve equity as defined by the EdEquity Coalition. To raise the necessary funds to achieve this, the state would have to increase the individual income tax from the current rate of 3%, to 5.25%. This would roughly equal an addition in state education spending of $3.325 billion.

Data under the "All Districts" heading evaluates the entire primary and secondary education system as a whole and does not differentiate between different types of districts. The small shaded boxes in Table 19 indicate when the EdEquity Coalition's definition of equity had been achieved.

Table 19

HIGH FOUNDATION ALTERNATIVE

Effect of Raising Revenue by 0.5% Income Tax Increments

(Per Pupil based on CWADA)

Income Tax Rate:	Current 3.0%	3.5%	4.0%	4.5%	5.0%	5.5%	6.0%
Foundation:	$2,384.25	$2,810	$3,220	$3,621	$4,010	$4,408	$4,798
State Aid: (billions)	$2.078	$2.827	$3.577	$4.328	$5.078	$5.827	$6.578
ELEMENTARY DISTRICTS							
Ave. Basic $ (Loc Tax + State Aid)	$2,992	$3,307	$3,637	$3,973	$4,317	$4,666	$5,021
Equity 95/5	2.48:1	2.07:1	1.86:1	1.66:1	1.56:1	1.45:1	1.41:1
HIGH SCHOOL DISTRICTS							
Ave. Basic $	$3,522	$3,876	$4,238	$4,610	$4,987	$5,367	$5,747
Equity 95/5	2.38:1	2.13:1	1.89:1	1.71:1	1.60:1	1.55:1	1.50:1
UNIT DISTRICTS							
Ave. Basic $	$2,537	$2,940	$3,337	$3,729	$4,117	$4,504	$4,890
Equity 95/5	1.38:1	1.34:1	1.29:1	1.25:1	1.24:1	1.22:1	1.21:1
ALL DISTRICTS							
Ave. Basic $	$2,853	$3,212	$3,575	$3,941	$4,308	$4,678	$5,050
Equity 95/5	2.22:1	1.94:1	1.74:1	1.60:1	1.52:1	1.46:1	1.42:1
CITY OF CHICAGO							
Basic $/Pupil	$2,528	$2,953	$3,363	$3,764	$4,159	$4,551	$4,941
Total Rev/Pupil	$4,384	$4,809	$5,219	$5,620	$6,015	$6,407	$6,797

Note: To achieve equity (5/95<1.5:1) would require $3.325 billion in new state funds.
This would require an Income Tax Rate for individuals of 5.25%.

B. Income Tax - Property Tax Offset

This plan proposes exchanging local property tax receipts for state income tax revenues in districts across the state. House Bill 1532, introduced in the General Assembly in 1989, proposed decreasing the educational purposes portion of local property taxes by 25%. Revenue lost to districts would be replaced by state income taxes generated by raising the corporate rate to 5.6% and the personal rate to 3.5%. This legislation was proposed prior to passage of the two year income tax surcharge.

The purpose of the income tax/property tax exchange was to provide a revenue-neutral means of shifting the burden of educational funding from the property tax to the state income tax. This proposal therefore has no effect on per pupil revenue equity between school districts as long as funds are exchanged equally between income and property taxes on a dollar for dollar basis. There is, however, a slight effect on taxpayer equity. The range of tax rates throughout the state is narrowed at a lower level.

Table 20

Tax Rate Improvement

Income Tax to Rebate Property Tax Swap

DISTRICT TYPE	PERCENTILES					RATIO	COEFFIC'T
	95th	90th	50th	10th	5th	95th - 5th	OF VAR
Elementary	$2.59	$2.39	$1.83	$1.37	$1.26	2.06:1	0.232
High School	2.08	1.98	1.47	1.20	1.13	1.85:1	0.206
Unit	3.46	3.27	2.70	2.29	2.18	1.59:1	0.151

As proposed, this legislation would have provided somewhat more funding to education than did the surcharge plan. The total property tax reduction comes to approximately $620 million. However, income tax revenues would have totalled around $1.4 million. When revenues raised by the 1989 income tax surcharge are removed, a balance of around $150 million remains which could have been used for general state aid.

The most crucial question to understand with respect to an income tax/property tax exchange is who benefits and who loses with respect to their tax bills. Because the state does not tabulate the geographic sources of income tax revenues, it is impossible to calculate exactly the total income tax bills of taxpayers in individual school districts. Some estimates of gains and losses can be made at the county level however. Using each county's proportion of statewide personal earned income as a proxy for the county's proportion of

personal income taxes paid, and each county's proportion of statewide payroll as a proxy for the county's proportion of corporate income taxes paid, it is possible to simulate the amount of corporate and personal income taxes that would be generated from each county.

Although the original legislation does not perfectly achieve it, the overall purpose of the property/income tax exchange is to provide a revenue-neutral way of relieving the property tax burden. Thus for the purposes of this simulation, it was assumed that the total income taxes generated from the plan should perfectly match the total property taxes saved. Thus rather than the $750 million that the original legislation might have raised, this simulation assumes a net income tax increase of approximately $620 million, the amount that a 25% educational purposes property tax reduction would have saved. Another important consideration is the mix of personal and corporate income taxes paid. For the purposes of this simulation, a ratio of personal to corporate income tax revenues of 4 to 1 was used, a very conservative estimate since generally personal income tax revenues far outweigh corporate.

Even with this conservative ratio, the net benefit of the plan accrues solidly to the corporate taxpayer. Corporate taxpayers gain approximately $133 million statewide while individual tax payers lose the same amount. Raising the percentage of personal income tax revenues would only exaggerate the business benefit. Corporations gain so much because they now pay about 52 percent of property taxes but only about 20 percent of income taxes.

Appendix H lists the net gains and losses for households and corporations for each Illinois county.

C. County Assumption

The county assumption plan aggregates district finances at the county level for the purpose of local property tax levies and utilization of the general state aid formula. Rather than each individual district levying its own rate against property valuation within its district boundaries, all property valuation within the county is pooled and a single tax rate is levied against it. Revenues are than distributed to individual districts in proportion to their numbers of weighted students. Application of the general state aid formula works similarly. Rather than individual districts calculating their own grant in aid total, statistics are aggregated at the county level and the county receives a single distribution characteristic of the county as a whole. State monies coming to the county are then passed on to individual districts in proportion to their numbers of weighted students.

The advantage of countywide aggregation for financial purposes is that it very nearly eliminates the disparity of funding between districts within each county. Presently, districts with extremely high and extremely low property wealth exist side by side within many counties. Under the present system, a rich district is able to raise large amounts of funds with a low tax rate while an adjacent district may have very high tax rates and be able to raise only small amounts of money because of low property valuation. A countywide property tax would also result in the educational system being able to gain access to large amounts of presently under-taxed property wealth. Because highly valued properties within a county would now be subject to taxation to meet the needs of the entire county rather than those of a single district, it is probable that these properties would be subject to a higher tax rate than previously.

Table 21

Variation in Revenues Per Pupil

County Assumption

DISTRICT TYPE	CURRENT	PERCENTILES					NEW RATIO	COEFF'NT
	95th - 5th	95th	90th	50th	10th	5th	95th - 5th	OF VAR
Elementary	2.48:1	$4,891	$4,019	$3,144	$2,491	$2,454	1.99:1	0.222
High School	2.38:1	4,843	3,846	3,131	2,557	2,514	1.93:1	0.194
Unit	1.38:1	3,444	3,104	2,611	2,434	2,396	1.41:1	0.205

As Table 21 shows, the county assumption plan does move districts toward funding equity both with respect to taxpayers and revenues. However, some large disparities would still exist between counties having significant industrial, manufacturing and residential wealth, and those that do not have such a tax base. Revenue ratios do drop under 2:1, at 1.99:1 for elementary districts and 1.93:1 for high school districts. The unit district 95th to 5th percentile ratio rises slightly to 1.41:1. The minimum tax rate utilized in this model was $2.50 per $100 EAV, while the maximum was $4.90. This is a ratio of 1.96:1. At the 95th and 5th percentile counties, the tax rate ratio is 1.43:1. This is a significant improvement over the previous tax rate ratios of 2.15:1 for elementary districts, 1.85:1 for high school districts, and 1.61:1 for unit districts.

The county assumption plan also is extremely helpful in addressing funding adequacy problems. Hundreds of districts beneath the average in property valuation per student receive the benefits of property valuations in other parts of the county that were previously financially inaccessible. Districts which currently do not even tax at the qualifying rate would now be forced to bear an equal share in the costs of educating their children.

In simulating this option, the median tax rate in each county was utilized (see Appendix I for the rates used for each county). Local economic and political conditions would likely lead counties to establish rates both higher and lower than the medians used in this study. The countywide rate could be set in several different ways. For example, county school boards could be established which, within limits, could be set tax levies. In order to set rates above the limit, county voter approval through referendum could be required. A further ceiling for referendum approved increases could also be established.

For the simulation reported here, the use of the median tax rate produced 552 school districts that would receive increased funding and 407 that would receive less. However, increasing the tax rate by even a few cents per county creates many more districts which would receive additional revenue. In some counties, using the median rate is clearly inappropriate as it results in a lower effective tax rate for high income/high tax rate districts than the voters of those districts had already chosen to assess upon themselves.

As the countywide aggregation of property helps some districts, it would hurt others by forcing them to share property valuations over which they previously held a monopoly. High property value districts would lose substantial amounts of local revenue. One possibility that would reduce the shock to these districts would be for the state to fund a hold-harmless provision which could be gradually phased out over several years. Another option would be to aggregate non-residential property countywide, but allow districts to keep residential property and levy taxes against it as they wish.

Applying the median tax rate per county results in the movement of approximately $300 million. Essentially, this amount of money is redistributed from high wealth districts to low wealth ones. To hold all school districts harmless from loss would cost approximately $311 million.

Table 22 shows the effect of this simulation on one county and demonstrates the fairly dramatic effects county assumption could have on school district financing. Ogle County, for instance, is dominated in terms of property value by the presence of the Byron nuclear generating plant. Presently, the tax base created by the plant accrues solely to Byron Community Unit School District. The district is able to generate revenues of more than $8,000 per pupil while neighboring districts have only $2,000 to $3,000 per pupil. County assumption would result in the sharing of Byron's property wealth, resulting in average funding per pupil throughout the county of about $3,500. There is a small variation in funding, in this simulation, reflecting small differences in CPPR receipts. Were the county to continue taxing at a rate equal to one of the higher rates districts now tax, the generated monies would be significantly higher.

Table 22

Effect of County Assumption

Ogle County

District	Old Tax Rate	Countywide Tax Rate	District EAV	Old Rev Per Pupil	New Rev Per Pupil	Gain/ (Loss)
Kings Consolidated Elem #144	2.318		$9,601,707	$2,659	$3,457	$798
Creston Elem #161	2.598		9,165,755	2,885	3,401	516
Rochelle Twp HS #212	1.849		114,765,067	3,334	3,676	342
Oregon Community Unit #220	3.560		56,827,849	2,775	3,545	770
Forrestville Valley Unit #221	3.604		47,241,013	2,741	3,430	689
Polo Community Unit #222	2.961		41,165,732	2,484	3,444	960
Meridian Community Unit #223	3.841		45,012,785	2,791	3,440	649
Byron Community Unit #226	1.802		487,818,727	8,261	3,462	(4,799)
Rochelle Consolidated Elem #231	2.503		70,233,395	2,672	3,558	886
Mount Morris Unit #261	3.814		26,965,197	2,825	3,516	691
Eswood Elem #269	2.464		13,101,583	3,263	3,505	242
County Assumption (Total/Ave.)		3.600	798,392,000		3,500	

* Overlapping Elementary and High School Tax Rates are added to determine median

D. The State Non-Residential Education Property Tax

This option attempts to address the underlying cause of the disparity in education revenues per pupil between districts: large variations in property wealth, primarily non-residential property, between districts. By reclassifying taxing authority over certain types of property, this proposal would dramatically reduce the disparity in property wealth (EAV) between school districts. This reclassification, by removing the uniquely local effects of the location of shopping centers, industrial parks, and nuclear generating plants, would allow that property wealth to be more widely accessed throughout the state.

This proposal creates a state non-residential education property tax and removes all commercial, industrial, and other non-residential property from the local tax base for schools. These non-residential properties would be subject to a common state property tax in order to generate new revenues for the State's Common School Fund. This would enable the state's share of education funding, as a percentage of total education spending, also to increase.

Under the current funding method, local school districts assess every type of property (residential, commercial, industrial, farm,...) when calculating their total equalized assessed valuation (EAV). Local property tax revenues are then generated by multiplying the district's total EAV by its total education tax rate.

For purposes of calculating state education funding under the current method, a district's wealth, General State Aid-EAV, (GSA-EAV) is determined by adding a district's real property EAV to its derived assessed valuation attributed to Corporate Personal Property Replacement Taxes (CPPRT). This wealth value for a district is then used to determine which of the three state education funding formulas (Special Equalization Method, Alternate Method, or Flat Grant Method) is used to calculate its share of state education funding.

While this proposed option does not change the current funding formulas, it would have the effect of significantly redefining district wealth. To calculate a district's property wealth (GSA-EAV) under this method for state funding, only the district's residential EAV is added to its derived value of Corporate Personal Property Replacement Tax (CPPRT) receipts. The state's share of education funding would then be calculated by using this new district wealth value in the current formulas. To calculate education funding from local property tax receipts, the district's total operating tax rate would be multiplied only by its residential EAV.

Under this option, the newly created classification of non-residential property is multiplied by a statewide Education Tax Rate (ETR) to generate state education property tax revenues. The resulting revenues would then be added to the State's Common School Fund.

The analysis for this option was performed using the 1989-1990 average Operating Tax Rate ($2.67 per $100 of EAV) for all school districts in the state. Applying this tax rate against the newly created non-residential state property tax base, the state would have an extra $1.770 billion dollars to appropriate for primary and secondary education. This would be slightly larger than the $1.735 billion that is currently generated in local property taxes against the same non-residential property. This $35 million increase is the result of more fairly taxing undertaxed property throughout Illinois to benefit more children across the state.

Using the 1989-90 school year as the base, if the state put the full $1.770 billion into the Common School fund to be distributed through the General State Aid formula, the foundation level would have been raised to $2,749 (up from $2,384.25). Because of the shift in the property tax base from local taxing authority to state authority, at this new foundation level, 267 districts would lose some amount of state and local education revenues. These 267 districts were attended by slightly more than 345,000 students (roughly 21% of all students in public schools).

Table 23 shows the number of school districts which gain or lose revenues per weighted student at a $2,749 foundation level. Those school districts classified as "Big Gains", added more than $250 per weighted student, while "Small Gains" were up between $0 and $250 per weighted student. Districts classified as "Big Losses" declined more than $250 per weighted student, while "Small Losses" were between $0 and $250 lower per weighted student.

Table 23

Districts Gaining and Losing

Revenues per Student

State Non-Residential Property Tax

	Gaining		Losing		Percent
	Small	Large	Small	Large	Gaining
All Districts	443	248	85	182	72%
Elementary Districts	193	78	34	110	65%
High School Districts	15	38	16	46	46%
Unit Districts	235	132	35	26	86%

It would be possible to cut the number of districts losing some amount of revenues by 30% by raising the Education Tax Rate (ETR) applied to the newly created statewide non-residential tax base to $3.40 per $100 of EAV (up from the average rate of $2.67 per $100 of EAV). At that higher rate, 185 districts representing 254,000 students (16% of all students in public schools) would lose some amount of state and local education revenues.

Taking this analysis one step further, it is possible to calculate the cost of insuring that no district loses education revenues from the base year (this is commonly referred to as a hold harmless clause), at least temporarily. It would require only $104 million additional to allow losing districts to continue their current level of spending if they were willing to increase their low tax rates to the state average.

It should be noted that this reallocation of non-residential property wealth applies only to raising revenues for primary and secondary education. Municipalities and other taxing districts would continue to tax non-residential property for their services.

The table below compares this proposed option to the current system in terms of equity as defined by two measures. The first equity test, compares the ratio of revenues per weighted student between the 95th percentile district and the 5th percentile district. As defined by the EdEquity Coalition, equity on this measurement is 1.5 or less. The second measure is called the coefficient of variation. It is calculated by dividing the standard deviation by the average of a range of numbers. The closer to zero this measure attains, the closer a funding system moves towards being equitable.

Table 24

Variation in Revenues Per Pupil

Statewide Non-Residential Property Tax

DISTRICT TYPE	RATIO 95th-5th		COEFF'NT OF VAR		AVE REV/PUPIL		REV-ALL SOURCES	
	CURRENT	NON-RES PROP TAX	CURRENT	NON-RES PROP TAX	CURRENT	NON-RES PROP TAX	CURRENT	NON-RES PROP TAX
Elementary	2.48:1	1.45:1	0.341	0.154	$3,172	$2,975		
High School	2.38:1	1.57:1	0.311	0.177	3,740	3,394		
Unit	1.38:1	1.15:1	0.174	0.053	2,686	2,847		
All Districts	2.22:1	1.42:1	0.312	0.140	3,024	2,968		
Chicago					2,708	2,876	$4,584	$4,832

E. Unlikely Alternatives: State Assumption and Recapture

There are two other logical options which seem so unlikely to the EdEquity Coalition that they have not been significantly analyzed. The first is known as full state assumption, in which the state pays the full costs of public schools throughout the state. Only one state, Hawaii, fully utilizes this approach. Under state assumption, there is total equity in both taxpayer burden and per pupil funding, in principal. In practice, there may be some variation from school to school, just as there is variation in school to school funding within large urban or county systems. Several other states (e.g., Montana and California) provide such a high level of state support, when combined with spending limits, that similar equity has been achieved.

The second logical possibility is a Power Equalization formula incorporating a recapture provision. Under such an approach, a portion of local tax receipts which exceed a limit set in law would be turned over to the state treasury for redistribution through the school aid formula. In this way, excess local tax capacity could be redirected, at least in part, through the state, to property poor districts.

Glossary [3]

Applicable Operating Tax Rate: The tax rate used in the General State Aid formula. For elementary districts a rate of 1.9 percent is used; a rate of 1.1 percent is used for high school districts; and a rate of 2.76 percent is used for unit districts.

Assessed Valuation: The value placed on property for tax purposes and used as a basis for division of the tax burden. This amount is subject to the State issued equalization factor and the deduction of the homestead exemptions.

Average Daily Attendance (ADA): The aggregate number of pupils attending school for five or more hours per day while school is in session divided by the number of days in the regular school session.

Categorical Aid: Money from the state or federal government that is allocated to local school districts for special children or special programs.

Corporate Personal Property Replacement Taxes (CPPRT): A state tax on the net income of corporations, partnerships and other businesses was enacted in 1979 to replace the local tax on the assessed value of corporate personal property. These are taxes paid in lieu of taxes paid on 1978 and prior years Corporate Personal Property assessed valuation.

Dual School System: The situation in which a separate elementary district (grades pre-K-8) and a high school district (grades 9-12) serve the same geographical area.

Equalized Assessed Valuation (EAV): The assessed value multiplied by the State equalization factor; this gives the value of the property from which the tax rate is applied after deducting homestead exemptions. For farm acreage, farm buildings and coal rights, the final assessed value is the equalized value.

Foundation Level: A dollar level per weighted student which is intended to represent a guaranteed financial floor from the combined total of state and local resources available as a result of the state aid formula. The foundation level for the 1989-90 school year was $2384.25 per weighted student. Dividing this foundation level by the established Applicable Operating Tax Rate yields the state guaranteed wealth per student.

General State Aid (Distributive Aid): State funds distributed from the State's Common School Fund through the use of General State Aid formulas.

General State Aid Formulas: The three methods that the State Board of Education uses to calculate each district's share of general state aid revenues: Special Equalization method; Alternate method; and Flat Grant method.

General State Aid Equalized Assessed Valuation (GSA-EAV): The property wealth of each district which is used in the General State Aid formulas. The GSA-EAV is the sum of a district's real property equalized assessed valuation and a computed assessed valuation attributable to the district's receipt of Corporate Personal Property Replacement Taxes (CPPRT).

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[3] Some definitions were obtained from the State Board of Education's document *State, Local and Federal Financing for Illinois Public Schools, 1989-90.*

Local Property Tax Revenue Per Pupil: The amount of local property taxes collected by a school district divided by the district's average daily attendance.

Operating Tax Rate (OTR): A school district's total tax rate less the tax rates for bond and interest, rent, vocational education, construction, summer school, capital improvements, and community college tuition purposes.

Other Local Revenue Per Pupil: The amount of revenue received by a school district from local sources other than property tax collections (fees on books and materials, lunch programs, rentals, earnings on investments, sales of properties, tuition fees, gifts and donations) divided by the district's average daily attendance.

State Aid Revenue Per Pupil: The amount of money received in a school district from the State of Illinois' distribution of general state aid funds divided by the district's average daily attendance.

State Categorical Grant Revenue Per Pupil: The amount of money received by each school district from the state for specific categorical grant programs for which the district qualifies, divided by the district's average daily attendance.

Student Enrollment: The compilation of the number of students reported on enrollment lists at individual schools in a district on a specified day in the Fall of a specific school year.

Tax Efforts: The extent to which a local school district levies local taxes for schools.

Tax Rate: The amount of tax due stated in terms of a percentage of the tax base. For example: 2.76 percent of equalized assessed valuation is a representation of a tax rate of $2.76 per one hundred dollars of equalized assessed valuation of property.

Total Revenue: The total amount of financial resources (federal, state, and local) received by each school district, exclusive of receipts from capital improvement bonds, during a specific school year.

Unit District: A school district that encompasses all grade levels (pre-K-12).

Weighted Pupils (CWADA): General State Aid is provided to districts in Illinois based upon average daily attendance (ADA). The ADA figure used is subject to the use of weights and adjustments designed to enhance funding levels for pupils with varying educational needs. In the General State Aid law, pre-K pupils are weighted .5; 1-6 are weighted 1.0; 7-8 are weighted 1.05; and 9-12 pupils are weighted 1.25. These weightings provide a Weighted Average Daily Attendance (WADA) figure. A district's WADA figure is then adjusted upwards for pupils from families with low-incomes which are eligible for Chapter 1 funding. The additional formula adjustment for low-income pupils in a district can range from zero to a maximum of .625. Once a district's WADA figure is adjusted upwards for its Chapter 1 eligible pupils, its pupil count is then referred to as CWADA (Chapter 1 Weighted Average Daily Attendance).

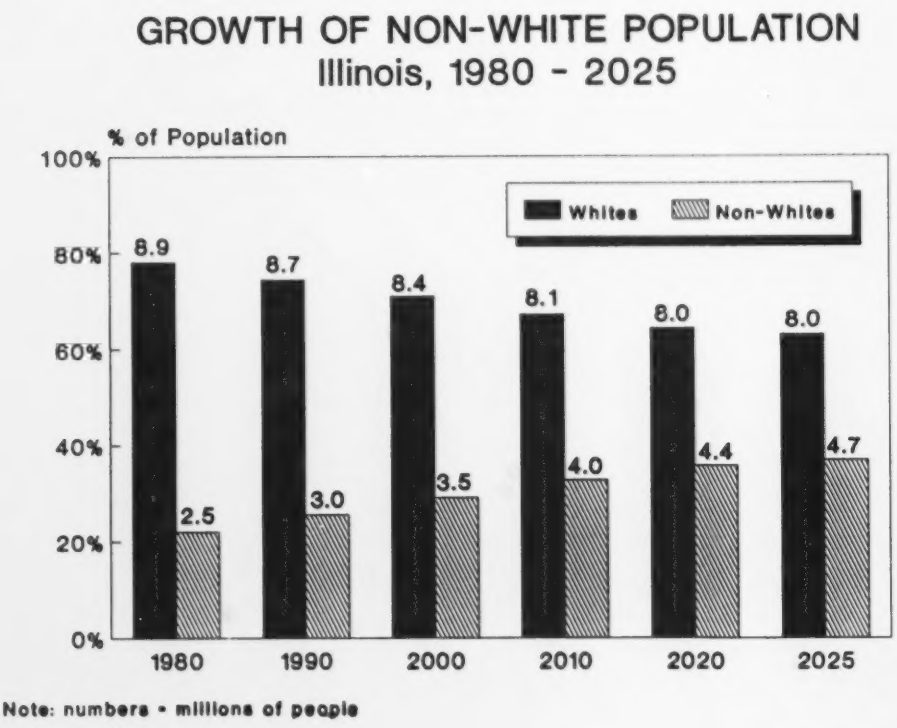
Appendix A

Racial/Ethnic Shifts in Population

1. Minorities Increase While Whites Decrease

While the total population of Illinois is expected to grow very slowly over the next four decades, the White population is expected to decrease. White population is projected to fall from 8.9 million in 1980 to just under 8 million in 2020. About 600,000 of that decrease will be experienced in the six county Chicago metropolitan area, and about 300,000 will occur downstate. During the same period, the Non-White population will grow by 76 percent, increasing from 2.5 million in 1980 to 4.4 million in 2020. White population declines reflect an expected net out-migration of Whites totalling about 550,000 during the 1990s and 386,000 in the first decade of the new century. White out-migration will dwindle during the second decade (193,000) and reverse after 2020. In-migration of Non-Whites is expected to increase from 54,000 in the 1990s to 72,000 in the 2000s and 102,000 in the teens. In-migration of Hispanics and Asians will more than balance a small out-migration by Blacks. Higher fertility rates for Blacks and Hispanics will provide an additional growth component.

Figure A-1



2. Most Minorities Live in Cook County

The racial composition differs significantly in different parts of Illinois. In 1980, Non-Whites made up 22 percent of the population, a figure which will grow to 35.7 percent by 2020. Most Non-Whites (86.8 percent) live in the Chicago metro area. Most of those Non-Whites (90.9 percent) lived in Cook County in 1980. Expected growth rates for Non-Whites in the metro area and downstate are similar (76.2 and 77.9 percent respectively), but submerge widely different growth dynamics in individual counties. In Cook County, where minorities made up 37.7 percent of the population, Non-Whites are expected to increase by 1,285,000, up 64.8 percent. By 2025, Non-Whites will make up 61.2 percent of the Cook County population. Except for St. Clair County (across the Mississippi River from St. Louis), all other counties had fewer than 16 percent of their residents who were Non-White in 1980. However, by 2025, two suburban counties (Kane and Will) will be nearly a third Non-White, while downstate, Peoria will have joined St. Clair in that category. Taken together, Non-Whites will make up 48.8 percent of the metro area population, 21.9 percent of the downstate urban counties, and 7.7 percent of the population of the more rural counties.

Table A-1

MINORITY POPULATION PROJECTIONS

Illinois, 1980 - 2025

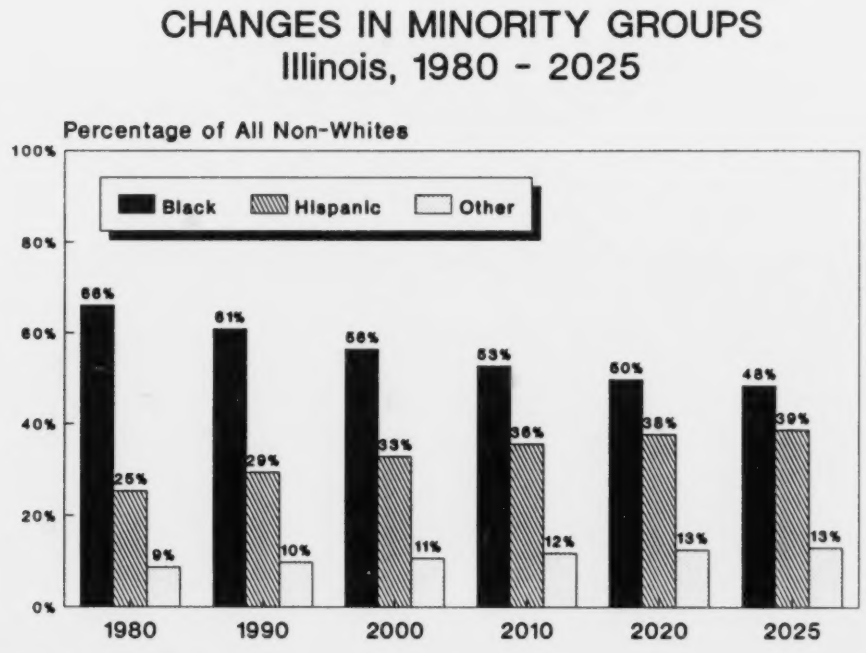
	NON-WHITE 1980	NON-WHITE 1990	NON-WHITE 2000	NON-WHITE 2010	NON-WHITE 2020	NON-WHITE 2025	Change By 2025
STATEWIDE TOTAL	2,514,812	2,993,380	3,465,179	3,962,912	4,436,573	4,680,464	86.1%
Cook County	1,982,176	2,322,741	2,655,277	2,971,997	3,266,720	3,414,574	72.3%
Other Metro Counties	199,444	285,247	368,910	456,345	577,151	629,161	215.5%
Downstate Urban	249,832	290,292	328,868	378,922	433,907	464,659	86.0%
Downstate Rural	83,360	95,100	112,124	155,648	158,795	172,070	106.4%
Cook County	78.8%	77.6%	76.6%	75.0%	73.6%	73.0%	-5.9%
Other Metro Counties	7.9%	9.5%	10.6%	11.5%	13.0%	13.4%	5.5%
Downstate Urban	9.9%	9.7%	9.5%	9.6%	9.8%	9.9%	0.0%
Downstate Rural	3.3%	3.2%	3.2%	3.9%	3.6%	3.7%	0.4%

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987

3. Hispanics Increase Share of Minority Population

In 1980, Blacks represented 66.1 percent of the Non-White population in Illinois; Hispanics accounted for 25.3 percent, while Asians and Others were 8.6 percent. By 2025, the Black share is expected to fall to 48.3 percent, even though Black residents will increase by 600,000 (up 36.1 percent over 45 years). Due to different migration patterns and higher fertility rates, Hispanics and Others will more than double during the next four decades, with Hispanics increasing by 1.2 million and Others by 390,000. In 2025, Hispanics will make up 38.7 percent of the minority population and Others will comprise 13.0 percent. If the current trends continue, Hispanics should outnumber Blacks in Illinois about the middle of the next century.

Figure A-2



Note: may not total to 100% due to rounding

Appendix B

ILLINOIS PUBLIC SCHOOL ENROLLMENT

Projecting 1986 - 2000

Year (Fall)	K-8 & Spec Ed	H.S. & Spec Ed	Total Enrollment
1970	1,684,132	668,654	2,352,786
1971	1,678,517	695,142	2,373,659
1972	1,643,486	704,311	2,347,797
1973	1,600,486	711,311	2,311,797
1974	1,559,386	719,170	2,278,556
1975	1,525,152	726,991	2,252,143
1976	1,491,456	728,048	2,219,504
1977	1,444,888	717,656	2,162,544
1978	1,388,151	700,580	2,088,731
1979	1,347,128	671,779	2,018,907
1980	1,314,862	644,636	1,959,498
1981	1,284,867	614,919	1,899,786
1982	1,267,175	588,912	1,856,087
1983	1,250,165	577,520	1,827,685
1984	1,233,519	575,142	1,808,661
1985	1,227,510	569,972	1,797,482
1986	1,232,057	555,491	1,787,548
1987	1,242,701	534,072	1,776,773
1988	1,250,041	506,700	1,756,741
1989	1,257,323	487,125	1,744,448
1990	1,264,197	480,980	1,745,177
1991	1,264,735	486,280	1,751,015
1992	1,266,417	489,768	1,756,185
1993	1,259,444	500,108	1,759,552
1994	1,246,950	513,929	1,760,879
1995	1,237,351	519,291	1,756,642
1996	1,227,252	525,693	1,752,945
1997	1,219,275	521,834	1,741,109
1998	1,206,550	514,099	1,720,649
1999	1,194,793	510,137	1,704,930
2000	1,185,685	506,169	1,691,854

Source: Fall Housing and Enrollment Report
Illinois State Board of Education, 1986

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Appendix C

1989–90 ENROLLMENT BY COUNTY

AREA	REGN	CTY NO.	COUNTY NAME	# DISTS 1989-90	Race/Ethnicity WHITE	BLACK	AM IND	ASIAN	HISPAN	TOTAL	PERCENT MINOR	LOW INC	PERCENT LOW INC
	STATEWIDE TOTAL			1,000	1,182,481	396,238	2,270	47,211	168,664	1,796,864	34.2%	500,348	27.8%
	CHICAGO			1	49,234	240,113	743	11,689	106,663	408,442	87.9%	268,897	65.8%
	METRO-SUBURBS			308	518,540	80,015	1,033	29,515	51,106	680,209	23.8%	72,075	10.6%
	DOWNSTATE			691	614,707	76,110	494	6,007	10,895	708,213	13.2%	159,376	22.5%
2	NORTHWEST COUNTIES			72	85,649	7,540	88	1,324	3,412	98,013	12.6%	15,812	16.1%
3	UPPER CENTRAL COUNTIES			159	112,463	9,170	109	1,074	2,216	125,032	10.1%	21,265	17.0%
4	RIVER WEST COUNTIES			75	76,124	4,237	68	568	2,051	83,048	8.3%	19,151	23.1%
5	EASTERN TIER COUNTIES			91	85,576	10,980	42	1,254	1,242	99,094	13.6%	24,070	24.3%
6	MID-CENTRAL COUNTIES			109	107,692	8,886	50	543	254	117,425	8.3%	24,837	21.2%
7	ST. LOUIS SUBURBAN COUNTI			52	70,527	24,350	79	667	563	96,186	26.7%	30,199	31.4%
8	SOUTHERN TIER COUNTIES			129	73,077	5,678	37	427	230	79,449	8.0%	22,759	28.6%
9	SPECIALTY SITUATIONS			4	3,599	5,269	21	150	927	9,966	63.9%	1,283	12.9%
1	14	16	Chicago	1	49,234	240,113	743	11,689	106,663	408,442	87.9%	268,897	65.8%
1	METRO CHICAGO SUBURBS			308	518,540	80,015	1,033	29,515	51,106	680,209	23.8%	72,075	10.6%
1	14	16	Cook-Suburbs	151	220,165	53,154	412	15,662	23,399	312,792	29.6%	37,540	12.0%
1	19	22	DuPage	48	102,023	3,435	201	8,191	5,245	119,095	14.3%	3,686	3.1%
1	31	45	Kane	10	53,321	5,700	118	1,938	10,662	71,739	25.7%	10,127	14.1%
1	34	49	Lake	49	69,555	8,154	164	2,611	7,366	87,850	20.8%	10,232	11.6%
1	44	63	McHenry	20	27,939	47	16	218	867	29,087	3.9%	1,477	5.1%
1	56	99	Will	30	45,537	9,525	122	895	3,567	59,646	23.7%	9,013	15.1%
2	NORTHWEST COUNTIES			72	85,649	7,540	88	1,324	3,412	98,013	12.6%	15,812	16.1%
2	4	4	Boone	3	4,773	43	3	39	501	5,359	10.9%	709	13.2%
2	8	8	Carroll	5	3,212	29	1	23	53	3,318	3.2%	630	19.0%
2	16	19	DeKalb	11	11,429	299	2	182	308	12,220	6.5%	1,192	9.8%
2	8	43	JoDaviess	6	3,791	7	0	5	9	3,812	0.6%	610	16.0%
2	36	52	Lee	6	5,236	103	2	51	98	5,490	4.6%	1,065	19.4%
2	47	71	Ogle	12	8,685	32	7	46	376	9,146	5.0%	847	9.3%
2	52	89	Stephenson	6	6,790	846	0	90	21	7,747	12.4%	1,432	18.5%
2	55	98	Whiteside	11	10,315	133	3	38	633	11,122	7.3%	1,991	17.9%
2	4	101	Winnebago	12	31,418	6,048	70	850	1,413	39,799	21.1%	7,336	18.4%
3	UPPER CENTRAL COUNTIES			159	112,463	9,170	109	1,074	2,216	125,032	10.1%	21,265	17.0%
3	6	6	Bureau	22	6,117	8	0	60	206	6,391	4.3%	1,073	16.8%
3	24	32	Grundy	13	6,780	5	24	32	144	6,985	2.9%	444	6.4%
3	24	47	Kendall	6	7,282	35	9	50	403	7,779	6.4%	273	3.5%
3	35	50	LaSalle	33	15,242	155	9	118	621	16,145	5.6%	2,587	16.0%
3	37	53	Livingston	16	6,632	54	0	32	124	6,842	3.1%	1,000	14.6%
3	43	59	Marshall	5	2,346	2	0	6	4	2,358	0.5%	318	13.5%
3	17	64	McLean	10	17,501	1,206	48	238	255	19,248	9.1%	2,475	12.9%
3	48	72	Peoria	17	20,428	7,623	13	413	339	28,816	29.1%	9,084	31.5%
3	43	78	Putnam	1	874	1	0	3	35	913	4.3%	124	13.6%
3	28	88	Stark	5	1,306	6	1	8	5	1,326	1.5%	219	16.5%
3	53	90	Tazewell	22	21,346	58	3	98	75	21,580	1.1%	2,989	13.9%
3	43	102	Woodford	9	6,609	17	2	16	5	6,649	0.6%	679	10.2%

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Appendix C

1989–90 ENROLLMENT BY COUNTY

AREA	REGN	CTY NO.	COUNTY NAME	# DISTS 1989-90	Race/Ethnicity WHITE	BLACK	AM IND	ASIAN	HISPAN	TOTAL	PERCENT MINOR	LOW INC	PERCENT LOW INC
4	RIVER WEST COUNTIES			75	76,124	4,237	68	568	2,051	83,048	8.3%	19,151	23.1%
4	1	1	Adams	6	9,368	543	1	74	17	10,003	6.3%	2,990	29.9%
4	5	5	Brown	1	773	0	0	0	0	773	0.0%	176	22.8%
4	22	29	Fulton	12	8,036	36	4	36	24	8,136	1.2%	1,883	23.1%
4	26	34	Hancock	9	4,283	13	0	7	6	4,309	0.6%	846	19.6%
4	27	36	Henderson	2	1,241	4	0	2	7	1,254	1.0%	330	26.3%
4	28	37	Henry	9	9,276	177	4	34	121	9,612	3.5%	1,717	17.9%
4	33	48	Knox	5	8,364	528	4	69	213	9,178	8.9%	2,172	23.7%
4	26	62	McDonough	5	4,386	98	3	69	15	4,571	4.0%	940	20.6%
4	27	66	Mercer	3	3,563	24	0	10	10	3,607	1.2%	465	12.9%
4	1	75	Pike	7	3,002	0	0	9	3	3,014	0.4%	858	28.5%
4	49	81	Rock Island	10	19,279	2,744	51	246	1,618	23,938	19.5%	5,558	23.2%
4	5	85	Schuyler	1	1,253	0	0	4	0	1,257	0.3%	283	22.5%
4	27	94	Warren	5	3,300	70	1	8	17	3,396	2.8%	933	27.5%
5	EASTERN TIER COUNTIES			91	85,576	10,980	42	1,254	1,242	99,094	13.6%	24,070	24.3%
5	9	10	Champaign	17	18,215	4,221	14	780	195	23,425	22.2%	5,395	23.0%
5	11	12	Clark	3	2,807	0	0	7	1	2,815	0.3%	480	17.1%
5	11	15	Coles	4	7,434	139	3	66	44	7,686	3.3%	1,535	20.0%
5	15	17	Crawford	4	3,569	21	0	8	1	3,599	0.8%	715	19.9%
5	11	18	Cumberland	2	1,962	0	1	3	0	1,966	0.2%	373	19.0%
5	18	21	Douglas	5	3,446	2	1	6	61	3,516	2.0%	547	15.6%
5	11	23	Edgar	5	3,619	11	3	8	6	3,647	0.8%	819	22.5%
5	20	24	Edwards	1	1,208	2	0	5	6	1,221	1.1%	244	20.0%
5	9	27	Ford	4	2,583	8	0	8	3	2,602	0.7%	435	16.7%
5	29	38	Iroquois	13	5,362	68	1	22	148	5,601	4.3%	1,111	19.8%
5	12	40	Jasper	1	1,899	0	0	0	2	1,901	0.1%	395	20.8%
5	32	46	Kankakee	13	12,527	4,423	11	133	317	17,411	28.1%	4,998	28.7%
5	15	51	Lawrence	2	2,841	26	0	3	0	2,870	1.0%	821	28.6%
5	12	80	Richland	2	2,722	3	0	12	9	2,746	0.9%	753	27.4%
5	54	92	Vermilion	13	13,124	2,053	3	178	448	15,806	17.0%	4,929	31.2%
5	20	93	Wabash	2	2,258	3	5	15	1	2,282	1.1%	520	22.8%
6	MID-CENTRAL COUNTIES			109	107,692	8,886	50	543	254	117,425	8.3%	24,837	21.2%
6	3	3	Bond	2	2,288	95	0	7	6	2,396	4.5%	526	22.0%
6	7	7	Calhoun	2	679	0	0	0	2	681	0.3%	182	26.7%
6	5	9	Cass	3	2,262	1	2	5	0	2,270	0.4%	558	24.6%
6	10	11	Christian	8	6,151	25	1	15	5	6,197	0.7%	1,285	20.7%
6	17	20	DeWitt	3	3,073	11	0	13	22	3,119	1.5%	490	15.7%
6	3	25	Effingham	5	5,884	6	5	15	9	5,919	0.6%	944	15.9%
6	3	26	Fayette	4	3,148	2	0	8	2	3,160	0.4%	795	25.2%
6	7	31	Greene	3	2,610	1	0	4	0	2,615	0.2%	847	32.4%
6	7	42	Jersey	1	2,904	12	0	8	4	2,928	0.8%	453	15.5%
6	38	54	Logan	10	3,995	72	0	36	9	4,112	2.8%	644	15.7%
6	39	55	Macon	9	16,181	4,212	9	107	66	20,575	21.4%	5,337	25.9%
6	40	56	Macoupin	9	9,458	96	4	12	11	9,581	1.3%	1,962	20.5%
6	38	60	Mason	4	3,441	0	0	12	5	3,458	0.5%	803	23.2%
6	38	65	Menard	3	2,452	1	0	5	4	2,462	0.4%	310	12.6%
6	10	68	Montgomery	5	5,270	15	6	14	13	5,318	0.9%	1,090	20.5%
6	46	69	Morgan	6	5,537	301	0	37	13	5,888	6.0%	1,112	18.9%
6	11	70	Moultrie	3	1,973	1	1	0	2	1,977	0.2%	250	12.6%
6	18	74	Piatt	5	3,307	0	0	2	1	3,310	0.1%	449	13.6%
6	51	84	Sangamon	13	22,143	4,032	21	232	76	26,504	16.5%	5,949	22.4%
6	46	86	Scott	2	1,046	0	0	1	1	1,048	0.2%	154	14.7%
6	11	87	Shelby	9	3,890	3	1	10	3	3,907	0.4%	697	17.8%
7	ST. LOUIS SUBURBAN COUNTI			52	70,527	24,350	79	667	563	96,186	26.7%	30,199	31.4%
7	41	57	Madison	15	36,365	4,165	52	221	246	41,049	11.4%	9,995	24.3%
7	45	67	Monroe	3	3,239	2	0	14	3	3,258	0.6%	313	9.6%
7	45	79	Randolph	7	4,977	294	0	12	9	5,292	6.0%	900	17.0%
7	50	82	StClair	27	25,946	19,889	27	420	305	46,587	44.3%	18,991	40.8%

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Appendix C

1989-90 ENROLLMENT BY COUNTY

AREA	REGN	CTY NO.	COUNTY NAME	# DISTS 1989-90	Race/Ethnicity WHITE	BLACK	AM IND	ASIAN	HISPAN	TOTAL	PERCENT MINOR	LOW INC	PERCENT LOW INC
8	SOUTHERN TIER COUNTIES			129	73,077	5,678	37	427	230	79,449	8.0%	22,759	28.6%
8	2	2	Alexander	2	796	1,131	0	8	0	1,935	58.9%	1,314	67.9%
8	12	13	Clay	3	2,683	0	1	5	9	2,698	0.6%	712	26.4%
8	13	14	Clinton	12	5,119	70	0	17	9	5,215	1.8%	1,004	19.3%
8	21	28	Franklin	12	6,981	3	0	9	1	6,994	0.2%	1,913	27.4%
8	23	30	Gallatin	1	1,095	10	0	0	1	1,106	1.0%	401	36.3%
8	25	33	Hamilton	1	1,402	0	0	0	1	1,403	0.1%	478	34.1%
8	23	35	Hardin	1	949	1	0	4	3	957	0.8%	445	46.5%
8	30	39	Jackson	10	6,378	1,366	5	204	55	8,008	20.4%	2,707	33.8%
8	25	41	Jefferson	18	5,832	1,060	7	23	19	6,941	16.0%	1,750	25.2%
8	2	44	Johnson	6	1,702	7	0	4	2	1,715	0.8%	588	34.3%
8	42	58	Marion	15	7,888	426	8	53	19	8,394	6.0%	2,348	28.0%
8	2	61	Massac	2	2,436	221	2	14	1	2,674	8.9%	879	32.9%
8	30	73	Perry	6	3,122	103	0	18	3	3,246	3.8%	629	19.4%
8	23	76	Pope	1	719	7	0	0	1	727	1.1%	304	41.8%
8	2	77	Pulaski	3	972	799	0	1	2	1,774	45.2%	1,064	60.0%
8	23	83	Saline	4	4,394	216	2	5	2	4,619	4.9%	1,407	30.5%
8	2	91	Union	7	3,204	1	0	1	43	3,249	1.4%	996	30.7%
8	13	95	Washington	7	2,152	6	1	5	0	2,164	0.6%	312	14.4%
8	20	96	Wayne	8	2,984	0	0	10	3	2,997	0.4%	753	25.1%
8	20	97	White	4	3,090	3	1	5	7	3,106	0.5%	586	18.9%
8	57	100	Williamson	6	9,179	248	10	41	49	9,527	3.7%	2,169	22.8%
9	SPECIALTY SITUATIONS			4	3,599	5,269	21	150	927	9,966	63.9%	1,283	12.9%
9	60	105	Dept Correctns	1	2,178	5,121	19	15	886	8,219	73.5%	1,137	13.8%
9	65	108	Other St Schls	3	1,421	148	2	135	41	1,747	18.7%	146	8.4%

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Appendix D
COUNTY EAV CHANGES

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In thousands

COUNTY	1981 Total	1981 Residential	1981 Farm	1981 Commercial	1981 Industrial	1981 Railroads	1981 Minerals	1988 Total	1988 Residential	1988 Farm	1988 Commercial	1988 Industrial	1988 Railroads	1988 Minerals
State	$75,991,883	$37,706,522	$9,436,811	$17,667,977	$10,694,200	$251,099	$236,347	$98,719,671	$48,982,841	$6,479,980	$27,558,670	$18,179,400	$439,481	$201,039
Metro Area	48,883,580	26,078,360	846,281	13,748,443	7,375,304	139,172	0	$72,039,713	38,158,788	446,250	23,152,368	12,007,894	292,942	0
Downstate	29,108,373	12,631,142	8,894,530	3,921,534	3,318,896	112,904	229,347	$27,869,958	12,703,775	6,031,310	4,406,311	4,170,706	176,819	201,039
Metro Area														
Chicago	13,202,915	4,589,399	4	6,458,957	2,078,426	99,130	0	21,883,818	8,626,455	0	11,232,896	3,417,064	215,909	0
Cook (Suburb)	17,640,665	8,962,044	22,282	4,867,694	3,758,040	30,625	0	26,095,104	12,264,394	13,524	7,290,881	6,483,396	32,909	0
DuPage	5,323,847	4,750,120	17,627	1,096,842	458,774	1,484	0	10,857,788	7,216,222	8,463	2,896,304	636,563	4,186	0
Kane	2,026,661	1,436,367	130,164	320,857	141,901	902	0	2,870,241	1,930,119	116,273	448,084	173,114	2,751	0
Lake	4,089,098	3,041,287	107,790	560,853	377,558	1,610	0	6,388,414	4,796,316	100,736	1,017,748	472,070	2,544	0
McHenry	1,209,782	916,477	124,853	153,881	74,359	392	0	1,727,887	1,298,471	96,279	220,883	112,515	659	0
Will	2,326,624	1,404,708	142,581	258,756	488,549	4,029	0	3,838,985	1,841,791	113,966	358,981	1,509,952	3,964	0
Downstate														
Adams	375,378	183,690	113,317	68,182	9,635	572	0	333,273	182,904	69,366	57,360	22,287	1,346	0
Alexander	36,896	12,303	11,332	4,012	10,431	815	0	33,332	11,464	6,256	4,971	8,875	1,035	726
Bond	96,193	25,507	52,566	7,875	2,966	391	6,889	71,902	26,339	26,214	8,601	3036	1,301	6,311
Boone	214,264	112,885	80,980	17,001	23,329	90	0	227,038	126,885	46,931	21,206	31,706	306	0
Brown	36,368	7,746	26,314	2,084	0	214	0	26,313	6,578	17,669	3,461	0	96	619
Bureau	349,069	110,128	192,858	33,376	11,152	1,171	274	288,265	92,549	134,097	26,366	9,883	3,278	257
Calhoun	29,328	8,996	17,388	2,926	0	0	18	24,146	11,979	8,420	3,734	0	0	23
Carroll	146,264	52,729	76,931	11,504	4,106	995	0	120,980	47,456	56,377	10,926	3,461	2,373	0
Cass	92,673	26,471	52,945	14,006	0	251	0	67,328	21,893	32,900	11,784	0	751	0
Champaign	1,074,019	527,456	277,678	237,716	29,804	1,664	0	1,241,143	653,736	209,032	340,027	34,893	3,453	0
Christian	311,798	78,167	171,720	31,188	24,767	2,949	5,029	248,299	66,718	121,532	29,742	21,766	2,534	4,016
Clark	95,501	26,716	59,306	10,226	2,219	310	726	66,248	24,845	30,279	9,404	2,679	594	844
Clay	91,848	21,312	51,702	7,970	2,366	523	7,972	66,377	17,108	26,096	6,197	4,278	636	5,072
Clinton	194,008	84,402	62,996	20,664	18,113	817	9,021	155,451	102,679	32,392	23,103	17,518	2,330	7,429
Coles	314,778	140,479	105,003	59,861	7,979	588	570	305,020	134,995	91,321	64,002	23,183	640	979
Crawford	160,660	37,227	46,396	8,316	60,452	369	6,110	184,991	42,243	29,447	13,275	71,078	287	8,663
Cumberland	66,662	21,328	41,992	4,466	360	284	1,172	47,764	16,589	25,383	4,366	327	507	560
DeKalb	627,260	229,180	179,142	66,321	29,132	465	0	626,618	262,664	136,606	114,730	21,430	1,462	0
DeWitt	366,866	47,791	106,710	11,012	186,757	1,215	323	994,748	46,176	77,233	11,521	848,877	1,847	291
Douglas	206,414	46,724	116,731	19,462	15,730	2,777	0	178,900	49,309	92,177	18,484	13,721	3,102	0
Edgar	201,711	44,930	141,086	9,060	4,921	1,036	756	180,402	37,956	106,442	8,328	5,547	1,391	748
Edwards	60,611	13,366	28,836	5,006	1,666	226	3,816	37,062	12,490	14,489	3,886	1,481	557	4,160
Effingham	201,313	82,606	65,977	42,094	10,416	916	1,192	184,806	91,296	36,073	44,462	10,360	1,849	775
Fayette	182,335	37,606	72,565	12,891	10,009	1,362	17,867	168,367	32,096	36,904	12,306	8,776	1,867	14,819
Ford	177,062	40,389	111,101	10,336	14,134	1,112	0	128,643	40,171	66,962	9,306	11,156	1,909	0
Franklin	158,467	66,727	36,626	22,071	19,320	1,407	14,346	148,118	65,547	17,137	21,306	24,664	2,360	17,225
Fulton	288,774	112,445	123,045	24,219	36,326	737	0	171,324	67,894	66,716	12,089	21,992	2,166	5
Gallatin	64,347	11,816	31,679	3,396	2,983	148	4,363	41,547	9,542	21,076	3,536	3,160	26	4,190
Greene	106,194	34,227	75,696	8,522	412	277	0	95,391	20,793	63,775	9,362	1,200	251	0
Grundy	677,088	114,649	91,649	33,279	438,431	1,092	88	697,438	140,172	84,812	36,803	442,030	1,471	57
Hamilton	55,311	9,384	36,254	6,041	9,089	442	2,101	49,799	8,221	25,062	2,660	8,783	606	4,575
Hancock	194,777	45,691	130,075	19,473	84	574	0	142,949	42,990	80,263	19,166	52	555	0
Hardin	16,943	6,284	6,540	1,586	1,058	14	901	13,611	6,296	3,002	1,935	1,769	0	610
Henderson	55,718	17,949	30,441	6,536	0	587	0	67,611	14,486	45,693	7,616	0	1,241	0
Henry	354,617	202,370	146,729	28,706	16,361	736	0	304,374	161,366	96,992	28,626	15,576	1,841	0
Iroquois	287,366	96,199	246,319	21,191	10,191	3,466	0	248,088	73,177	141,425	21,774	5,273	4,469	0
Jackson	221,469	110,138	41,607	30,060	9,696	882	224	286,317	136,391	21,690	73,391	6,316	1,666	927
Jasper	166,117	23,679	55,109	4,674	110,441	135	3,979	144,410	35,906	26,976	5,869	81,602	275	4,361
Jefferson	209,137	77,412	63,362	36,789	31,692	1,985	8,417	187,797	79,412	36,083	46,477	19,988	3,162	6,700
Jersey	99,677	36,142	46,089	11,327	1,097	82	0	86,219	46,376	31,389	13,846	1,181	86	0

Appendix D
COUNTY EAV CHANGES

BEST COPY AVAILABLE

In thousands

COUNTY	1991 Total	1991 Residential	1991 Farm	1991 Commercial	1991 Industrial	1991 Railroads	1991 Minerals	1988 Total	1988 Residential	1988 Farm	1988 Commercial	1988 Industrial	1988 Railroads	1988 Minerals
JoDaviess	175,613	80,983	60,980	19,474	13,730	433	0	155,858	88,485	58,152	27,856	0	1,566	0
Johnson	36,886	16,663	16,334	2,478	0	361	0	33,609	16,856	15,508	2,991	0	1,254	0
Kankakee	656,658	300,734	137,291	83,537	33,415	1,911	0	606,882	265,846	84,211	103,548	29,831	3,746	0
Kendall	303,609	194,976	69,414	55,816	3,394	336	0	260,472	218,406	67,253	43,980	29,751	1,091	0
Knox	430,406	206,512	143,149	63,762	16,842	3,140	0	348,282	184,792	104,971	62,945	11,401	12,173	0
LaSalle	1,166,766	363,319	286,842	115,916	430,686	2,847	156	1,108,969	345,969	194,560	120,932	436,925	5,239	193
Lawrence	106,528	26,096	42,482	5,660	26,366	494	7,379	79,068	28,601	17,679	7,433	6,443	474	12,258
Lee	307,036	108,617	150,530	36,836	11,613	526	0	276,849	106,256	117,940	37,790	14,155	710	0
Livingston	386,676	101,837	247,934	36,716	9,932	2,257	0	300,829	99,391	155,365	34,589	9,081	2,483	0
Logan	296,884	92,734	166,969	26,633	8,234	962	482	256,770	79,796	123,963	25,824	6,780	1,047	378
McDonough	230,295	74,713	126,867	22,844	4,771	1,077	13	172,764	64,282	79,866	23,077	3,686	1,909	135
McLean	1,004,755	436,846	333,034	211,621	19,193	1,291	0	1,129,490	601,749	240,097	289,644	96,616	2,384	0
Macon	880,309	469,093	167,278	162,686	85,236	4,779	1,323	751,342	394,027	116,620	184,614	58,236	7,046	499
Macoupin	286,765	106,624	129,259	26,666	2,176	969	5,060	223,673	101,381	84,119	30,250	2,061	1,382	4,660
Madison	1,315,622	766,013	114,366	154,692	267,362	6,307	4,672	1,554,461	934,069	84,256	248,151	304,629	9,619	3,757
Marion	181,674	96,192	58,966	14,782	3,466	1,330	6,987	163,622	83,604	29,066	26,790	5,972	2,678	6,512
Marshall	136,697	44,966	82,877	5,737	4,889	1,197	39	99,267	30,943	58,215	5,603	4,186	584	36
Mason	156,695	53,408	66,134	16,964	22,606	643	0	104,736	40,540	32,524	12,746	17,797	1,129	0
Massac	126,187	21,026	18,467	4,758	84,821	386	0	88,631	24,767	10,161	6,401	46,597	926	0
Menard	101,536	30,446	66,176	4,266	156	496	0	86,966	36,233	47,462	4,547	1,002	742	0
Mercer	164,222	60,440	104,263	9,338	0	181	0	113,027	36,569	66,749	8,629	0	80	0
Monroe	126,386	75,256	36,210	10,111	2,239	548	0	136,796	96,164	27,736	14,410	1,536	949	0
Montgomery	270,114	66,766	112,626	24,196	47,416	1,524	19,381	201,611	56,752	66,620	25,931	41,392	2,482	8,634
Morgan	272,534	92,060	116,676	36,296	24,365	1,226	0	251,631	93,490	94,496	36,146	25,867	1,843	0
Moultrie	142,674	42,334	87,273	11,992	889	386	1	122,370	33,103	75,017	12,063	1,581	576	10
Ogle	663,904	131,069	162,063	32,382	237,046	1,304	0	706,736	152,668	117,661	36,966	483,810	2,571	0
Peoria	1,316,039	806,622	91,078	236,150	175,896	1,871	4,421	1,002,218	618,702	66,426	204,769	106,966	2,574	772
Perry	125,504	55,179	39,616	12,966	10,692	606	6,206	96,106	49,302	26,571	11,693	6,004	1,373	3,076
Piatt	186,132	46,621	124,866	10,611	3,426	1,706	0	176,467	57,653	101,446	14,533	2,077	2,460	5
Pike	100,047	29,174	104,603	10,571	5,020	679	0	96,900	16,176	66,296	9,166	4,048	1,112	0
Pope	19,677	3,560	15,616	221	0	80	606	12,883	4,160	8,076	212	0	79	327
Pulaski	24,916	5,440	17,067	1,067	941	363	0	17,164	6,126	7,133	1,660	1,714	566	0
Putnam	76,166	23,363	33,046	4,924	16,720	92	25	56,606	16,691	22,791	3,717	9,691	396	21
Randolph	166,666	76,277	62,373	13,169	54,451	1,232	2,044	166,226	63,619	32,607	17,566	50,566	2,516	2,217
Richland	66,466	34,066	36,966	12,266	4,966	276	3,006	76,766	36,666	16,166	13,326	3,364	462	3,776
Rock Island	1,046,967	639,713	61,746	206,726	134,476	1,303	0	837,019	602,016	41,623	166,766	66,723	1,894	0
St.Clair	1,016,766	660,370	62,376	166,326	46,766	14,621	3,266	1,276,236	663,916	60,063	274,262	76,663	13,066	1,964
Saline	112,626	52,426	30,762	16,444	7,622	366	2,214	121,706	57,526	16,901	22,463	17,914	1,402	3,500
Sangamon	1,191,266	677,074	206,766	263,057	14,546	2,746	5,057	1,264,066	726,036	166,506	346,676	10,646	4,167	4,126
Schuyler	70,206	16,366	46,191	5,071	454	66	0	46,164	13,367	26,916	5,666	733	331	163
Scott	44,764	10,646	26,673	2,066	2,616	361	0	36,436	7,676	20,063	1,666	6,116	366	0
Shelby	191,276	42,926	131,666	6,066	4,662	1,666	2,266	136,726	41,467	72,410	6,463	4,667	1,663	2,267
Stark	66,767	16,661	66,766	2,666	2,666	336	0	66,346	10,043	42,137	1,666	1,436	61	0
Stephenson	306,346	136,234	107,644	43,607	12,036	436	0	302,672	160,264	76,466	46,660	16,636	743	0
Tazewell	666,676	662,607	137,916	144,166	66,167	2,114	0	666,666	431,214	66,766	104,106	47,332	3,566	0
Union	66,627	22,762	31,066	7,606	461	666	0	67,266	27,667	17,671	10,276	446	1,066	0
Vermillion	626,666	166,643	216,616	70,676	46,366	3,636	2,626	476,116	216,634	126,626	66,664	36,336	6,266	1,646
Wabash	61,606	26,246	26,666	6,004	2,716	276	6,106	72,726	36,644	17,466	11,362	3,166	666	4,247
Warren	166,276	46,074	126,166	16,616	1,362	766	0	167,766	36,466	106,146	13,763	671	1,446	0
Washington	126,166	32,326	64,226	10,267	0	1,666	16,466	66,666	26,622	26,666	11,361	3,016	1,666	12,222
Wayne	126,666	26,036	76,666	6,666	2,116	466	13,466	66,646	27,667	26,666	6,631	2,446	766	7,964
White	66,366	16,066	46,666	6,266	2,661	466	16,666	166,161	26,664	36,416	12,466	7,426	1,136	13,746
Whiteside	466,336	166,166	136,636	44,266	31,466	726	0	366,766	166,616	76,766	46,666	27,664	1,366	2
Williamson	266,666	161,036	36,636	26,646	23,466	621	6,661	266,676	166,646	22,366	66,614	26,617	1,462	4,166
Winnebago	1,266,466	666,166	76,666	226,726	166,661	1,661	0	1,464,466	1,066,366	46,466	276,762	166,066	1,476	0
Woodford	266,766	166,446	161,666	21,676	4,266	1,666	0	266,666	166,662	66,666	16,126	3,666	436	0

Appendix D
COUNTY EAV CHANGES

BEST COPY AVAILABLE

in thousands

COUNTY	Change Total	Percent Change	Change Residential	Percent Change	Change Farm	Percent Change	Change Commercial	Percent Change	Change Industrial	Percent Change	Change Railroads	Percent Change	Change Minerals	Percent Change
State	$23,727,718	31.2%	$11,163,019	29.9%	($2,980,261)	-31.4%	$8,980,680	58.0%	$5,484,200	51.3%	$188,386	75.0%	($28,308)	-12.3%
Metro Area	25,148,133	53.6%	11,080,384	44.2%	(97,031)	-17.5%	9,406,916	66.4%	4,932,380	62.8%	124,470	90.1%	0	0.0%
Downstate	(1,418,414)	-4.9%	72,631	0.6%	(2,883,230)	-52.2%	484,777	12.4%	551,810	25.7%	63,896	58.9%	(28,308)	-12.3%
Metro Area														
Chicago	8,480,901	84.3%	2,280,066	49.5%	(4)	-100.0%	4,773,741	73.9%	1,340,829	64.6%	116,479	117.5%	0	0.0%
Cook (Suburb)	7,424,416	42.1%	3,282,360	36.7%	(8,756)	-36.3%	2,413,187	49.8%	1,726,368	45.9%	2,284	- 7.5%	0	0.0%
DuPage	4,333,941	66.5%	2,460,102	51.8%	(9,144)	-61.9%	1,486,462	136.6%	380,819	83.0%	2,702	182.1%	0	0.0%
Kane	841,860	31.6%	484,752	34.5%	(13,881)	-16.7%	127,427	39.7%	31,513	22.3%	1,849	206.0%	0	0.0%
Lake	2,298,048	66.2%	1,754,048	57.7%	(7,044)	-6.8%	458,886	61.5%	94,514	25.0%	934	58.0%	0	0.0%
McHenry	457,826	36.1%	381,994	41.7%	(29,874)	-23.7%	86,962	43.6%	36,156	51.3%	287	88.1%	0	0.0%
Will	1,486,039	84.3%	437,086	31.1%	(26,836)	-30.1%	88,222	23.6%	1,021,403	208.1%	(46)	-1.1%	0	0.0%
Downstate														
Adams	(42,100)	-11.2%	(796)	-0.4%	(43,951)	-36.8%	(10,772)	-16.8%	12,832	131.1%	774	136.3%	0	0.0%
Alexander	(3,864)	-14.3%	(838)	-6.8%	(5,073)	-44.8%	969	23.9%	(1,566)	-14.9%	217	26.5%	728	100.0%
Bond	(24,391)	-26.4%	932	3.3%	(26,561)	-89.1%	728	9.2%	70	2.4%	910	232.7%	(579)	-8.4%
Boone	12,774	8.0%	14,000	12.4%	(14,029)	-33.0%	4,206	24.7%	8,380	36.9%	218	242.2%	0	0.0%
Brown	(10,046)	-38.2%	(1,186)	-15.1%	(10,755)	-38.0%	1,377	66.1%	0	0.0%	(118)	-66.1%	619	100.0%
Bureau	(32,798)	-33.7%	(17,579)	-16.0%	(58,881)	-30.5%	(8,977)	-20.9%	(1,469)	-13.2%	2,107	179.9%	(17)	-6.2%
Calhoun	(5,182)	-17.7%	2,861	33.1%	(8,869)	-51.9%	796	27.3%	0	0.0%	0	0.0%	7	43.8%
Carroll	(26,671)	-17.9%	(5,273)	-10.0%	(20,584)	-36.7%	(573)	-5.0%	(644)	-16.7%	1,378	136.5%	0	0.0%
Cass	(26,345)	-27.3%	(3,578)	-14.0%	(20,045)	-37.9%	(2,222)	-15.9%	0	0.0%	500	199.2%	0	0.0%
Champaign	167,134	15.6%	126,293	23.9%	(66,648)	-34.7%	102,309	43.0%	5,389	18.3%	1,789	107.5%	0	0.0%
Christian	(69,600)	-20.4%	(7,439)	-9.5%	(50,188)	-29.2%	(1,446)	-4.9%	(3,002)	-12.1%	(416)	-14.1%	(1,010)	-20.1%
Clark	(31,256)	-31.4%	(2,070)	-7.7%	(29,029)	-48.9%	(922)	-8.0%	469	20.7%	284	91.9%	(82)	-11.3%
Clay	(25,471)	-27.7%	(4,204)	-19.7%	(23,618)	-46.7%	227	2.8%	1,909	80.6%	113	21.9%	100	1.3%
Clinton	(9,554)	-4.4%	18,277	21.7%	(30,606)	-48.9%	2,449	11.9%	1,405	8.7%	1,813	188.2%	(1,892)	-17.8%
Coles	(9,758)	-3.1%	(15,584)	-11.1%	(13,852)	-13.0%	4,121	8.9%	15,204	190.6%	(228)	-28.1%	409	71.8%
Crawford	4,141	2.6%	8,016	13.5%	(18,948)	-38.2%	4,958	58.8%	10,824	17.6%	(83)	-18.0%	2,563	41.8%
Cumberland	(21,808)	-31.3%	(4,739)	-22.2%	(16,899)	-39.9%	(98)	-1.5%	(33)	-9.2%	223	79.5%	(542)	-49.7%
DeKalb	11,669	2.2%	33,506	14.9%	(40,834)	-33.7%	18,409	18.7%	1,298	6.4%	977	201.4%	0	0.0%
DeWitt	628,837	176.8%	(2,815)	-5.8%	(28,477)	-27.8%	509	4.9%	660,120	349.7%	432	36.8%	(32)	-0.9%
Douglas	(28,611)	-13.8%	(415)	-0.8%	(26,884)	-32.4%	42	0.2%	(2,009)	-12.8%	325	11.7%	0	0.0%
Edgar	(41,369)	-30.8%	(8,974)	-15.8%	(34,824)	-34.8%	(875)	-7.8%	838	12.7%	348	33.4%	(8)	-1.1%
Edwards	(13,648)	-38.8%	(369)	-8.8%	(12,078)	-46.8%	(1,123)	-22.4%	(188)	-11.3%	331	148.8%	373	9.8%
Effingham	(18,708)	-8.3%	8,480	10.3%	(27,804)	-45.8%	2,458	8.9%	(86)	-0.7%	733	80.0%	(417)	-36.0%
Fayette	(46,878)	-30.2%	(8,723)	-15.1%	(35,881)	-48.4%	(294)	-2.3%	(1,233)	-12.3%	315	23.3%	(3,068)	-17.3%
Ford	(47,618)	-38.8%	(218)	-0.8%	(44,149)	-38.7%	(980)	-8.8%	(2,969)	-21.0%	797	71.7%	0	0.0%
Franklin	(11,378)	-7.1%	(1,180)	-1.8%	(18,488)	-51.9%	(788)	-3.8%	5,334	27.8%	843	88.8%	2,879	20.1%
Fulton	(138,488)	-42.3%	(44,781)	-38.8%	(86,328)	-46.8%	(11,380)	-48.8%	(14,438)	-38.7%	1,431	184.2%	8	0.0%
Gallatin	(12,800)	-33.8%	(2,278)	-18.3%	(10,804)	-38.8%	149	4.4%	217	7.3%	(123)	-83.1%	(183)	-3.7%
Greene	(13,743)	-12.8%	(3,444)	-14.2%	(11,881)	-18.7%	830	8.7%	788	191.3%	(28)	-8.4%	0	0.0%
Grundy	10,348	1.8%	28,529	22.3%	(28,838)	-38.8%	8,824	16.8%	8,888	1.3%	438	42.8%	1	1.8%
Hamilton	(18,812)	-33.8%	(1,163)	-12.4%	(13,188)	-34.8%	(3,381)	-88.1%	(308)	-3.4%	88	14.8%	2,474	117.8%
Hancock	(41,838)	-32.8%	(2,888)	-8.8%	(28,788)	-38.1%	888	3.8%	(12)	-18.8%	(18)	-3.3%	0	0.0%
Hardin	(8,331)	-18.7%	31	0.8%	(8,838)	-84.1%	370	28.8%	111	8.7%	(14)	-100.0%	(281)	-32.3%
Henderson	(18,784)	-21.8%	(3,383)	-18.8%	(16,788)	-27.7%	778	11.4%	0	0.0%	884	111.4%	0	0.0%
Henry	(88,840)	-32.8%	(41,888)	-30.2%	(87,784)	-32.8%	(2,877)	-7.2%	(803)	-4.8%	1,108	180.8%	0	0.0%
Iroquois	(121,280)	-38.8%	(13,022)	-15.1%	(184,884)	-42.8%	883	2.8%	(4,818)	-48.3%	1,001	28.4%	0	0.0%
Jackson	17,887	8.1%	25,288	22.8%	(19,847)	-47.8%	14,281	34.2%	(3,384)	-34.7%	811	82.8%	703	313.8%
Jasper	(88,787)	-27.1%	1,828	8.2%	(28,138)	-81.8%	878	28.1%	(28,888)	-38.2%	138	102.2%	322	8.1%
Jefferson	(21,348)	-18.2%	1,888	1.3%	(14,388)	-38.8%	3,708	18.1%	(11,818)	-38.8%	1,887	102.8%	(1,717)	-20.4%
Jersey	8,342	8.8%	13,234	37.7%	(11,888)	-27.1%	1,821	14.3%	84	8.8%	13	25.8%	0	0.0%

Appendix D
COUNTY EAV CHANGES

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In thousands

COUNTY	Change Total	Percent Change	Change Residential	Percent Change	Change Farm	Percent Change	Change Commercial	Percent Change	Change Industrial	Percent Change	Change Railroads	Percent Change	Change Minerals	Percent Change
JoDaviess	19,346	5.8%	17,502	21.6%	(2,841)	-4.7%	8,181	42.0%	(13,736)	-100.0%	1,133	281.7%	0	0.0%
Johnson	(2,347)	-8.3%	2,173	13.0%	(5,528)	-39.8%	213	6.6%	0	0.0%	883	347.4%	0	0.0%
Kankakee	(50,178)	-8.0%	(16,184)	-5.1%	(93,060)	-36.6%	20,011	34.5%	(3,764)	-11.3%	1,836	88.0%	0	0.0%
Kendall	28,536	7.9%	23,432	12.0%	(2,161)	-8.1%	(21,847)	-33.2%	26,367	778.6%	755	234.7%	0	0.0%
Knox	(97,123)	-23.1%	(51,720)	-25.0%	(36,178)	-26.7%	(917)	-1.3%	(5,441)	-32.3%	9,033	287.7%	0	0.0%
LaSalle	(99,886)	-6.7%	(17,330)	-4.8%	(72,252)	-27.1%	5,016	4.3%	18,239	3.6%	2,392	84.0%	37	23.7%
Lawrence	(36,440)	-32.7%	2,503	9.9%	(24,803)	-57.9%	1,743	30.6%	(19,842)	-75.6%	(20)	-4.0%	4,879	66.1%
Lee	(30,187)	-8.6%	(2,282)	-2.1%	(32,898)	-21.7%	1,960	5.4%	2,542	21.9%	182	34.6%	0	0.0%
Livingston	(97,749)	-24.5%	(2,448)	-2.4%	(92,549)	-37.3%	(2,129)	-6.8%	(561)	-8.6%	226	10.0%	0	0.0%
Logan	(99,114)	-20.2%	(12,926)	-13.9%	(44,906)	-28.9%	191	0.7%	(2,474)	-30.0%	85	8.8%	(84)	-18.2%
McDonough	(57,501)	-25.0%	(10,431)	-14.0%	(47,202)	-37.2%	233	1.0%	(1,066)	-22.7%	862	80.0%	122	938.5%
McLean	124,735	12.4%	62,103	14.1%	(92,837)	-27.9%	79,023	36.9%	76,463	388.0%	1,093	84.7%	0	0.0%
Macon	(149,084)	-16.9%	(75,088)	-16.0%	(40,468)	-25.7%	(7,884)	-4.9%	(26,998)	-31.7%	2,257	47.4%	(834)	-62.3%
Macoupin	(44,862)	-16.7%	(4,343)	-4.0%	(46,140)	-34.9%	4,882	17.9%	(114)	-6.2%	393	38.7%	(370)	-7.3%
Madison	256,969	18.2%	158,088	20.3%	(80,130)	-40.8%	93,239	80.2%	37,277	13.9%	3,312	62.5%	(915)	-17.8%
Marion	(28,062)	-18.4%	(11,588)	-12.2%	(31,882)	-60.2%	12,028	51.8%	2,597	72.4%	1,348	101.4%	(466)	-6.5%
Marshall	(40,430)	-28.9%	(14,315)	-31.8%	(24,882)	-39.8%	(134)	-2.3%	(703)	-14.4%	(813)	-61.2%	(3)	-7.7%
Mason	(93,849)	-34.0%	(12,866)	-34.1%	(22,810)	-60.1%	(4,248)	-26.0%	(4,811)	-21.3%	686	107.9%	0	0.0%
Massac	(40,359)	-31.2%	3,731	17.7%	(9,509)	-46.1%	1,843	34.5%	(37,884)	-44.9%	539	134.2%	0	0.0%
Menard	(11,660)	-11.4%	5,764	19.0%	(16,717)	-38.3%	281	6.6%	846	842.3%	256	52.7%	0	0.0%
Mercer	(81,199)	-31.2%	(14,861)	-29.4%	(36,634)	-34.1%	(709)	-7.6%	0	0.0%	(101)	-62.7%	0	0.0%
Monroe	13,432	10.6%	19,906	26.5%	(19,471)	-27.4%	4,299	42.5%	(703)	-31.4%	401	73.2%	0	0.0%
Montgomery	(99,309)	-25.3%	(9,017)	-13.7%	(49,208)	-41.0%	1,736	7.2%	(8,034)	-12.7%	968	62.9%	(9,747)	-63.0%
Morgan	(20,900)	-7.7%	1,440	1.6%	(22,060)	-18.9%	(2,153)	-6.6%	1,272	6.2%	618	50.4%	0	0.0%
Moultrie	(20,504)	-14.4%	(9,231)	-21.8%	(12,259)	-14.0%	101	0.8%	882	77.8%	181	46.8%	9	900.0%
Ogle	231,832	41.1%	21,588	16.5%	(44,402)	-27.4%	8,804	20.4%	246,764	104.1%	1,287	97.2%	0	0.0%
Peoria	(315,820)	-34.0%	(189,920)	-23.5%	(22,852)	-34.9%	(31,381)	-13.3%	(89,941)	-39.2%	703	37.9%	(3,849)	-62.5%
Perry	(27,399)	-21.6%	(5,757)	-10.5%	(13,347)	-33.3%	(1,305)	-16.0%	(4,868)	-43.8%	784	125.5%	(3,133)	-60.5%
Piatt	(10,886)	-6.9%	9,132	18.5%	(23,417)	-18.8%	4,222	36.8%	(1,349)	-39.4%	742	43.4%	5	100.0%
Pike	(81,347)	-34.2%	(12,998)	-44.6%	(36,309)	-34.7%	(1,405)	-13.3%	(972)	-19.4%	433	63.8%	0	0.0%
Pope	(7,034)	-36.9%	810	17.2%	(7,443)	-46.0%	(9)	-4.1%	0	0.0%	(1)	-1.3%	(181)	-38.8%
Pulaski	(7,784)	-91.1%	884	12.6%	(8,964)	-68.3%	483	44.9%	773	82.1%	248	69.7%	0	0.0%
Putnam	(22,380)	-28.8%	(4,492)	-19.2%	(16,284)	-31.0%	(1,207)	-24.8%	(6,729)	-40.2%	308	332.6%	(4)	-16.0%
Randolph	(8,937)	-4.7%	8,242	10.9%	(19,889)	-57.4%	4,410	33.4%	(3,882)	-7.1%	1,298	104.4%	173	8.6%
Richland	(17,734)	-19.0%	2,601	7.9%	(20,838)	-60.4%	1,071	8.7%	(1,539)	-31.5%	204	73.4%	767	25.5%
Rock Island	(208,948)	-22.1%	(137,997)	-21.5%	(19,923)	-32.3%	(13,998)	-6.7%	(36,753)	-26.8%	381	30.0%	0	0.0%
St.Clair	280,480	25.9%	190,546	29.3%	(32,513)	-36.0%	76,994	36.3%	26,116	62.5%	(1,522)	-10.4%	(1,309)	-39.8%
Saline	8,679	7.9%	8,096	9.7%	(11,981)	-36.9%	3,019	15.5%	10,292	136.0%	1,044	281.9%	1,294	58.1%
Sangamon	72,791	9.1%	48,981	7.2%	(36,277)	-18.5%	66,622	23.8%	(3,997)	-27.5%	1,419	51.6%	(937)	-18.5%
Schuyler	(24,019)	-34.2%	(3,031)	-18.5%	(22,279)	-48.2%	614	12.1%	279	61.5%	232	234.3%	163	100.0%
Scott	(9,349)	-20.9%	(2,567)	-26.4%	(9,790)	-30.4%	(226)	-10.8%	2,496	96.3%	38	10.5%	0	0.0%
Shelby	(60,649)	-31.7%	(1,469)	-3.4%	(39,470)	-46.1%	366	4.8%	16	0.3%	(2)	-0.1%	2	0.1%
Stark	(34,442)	-38.4%	(5,515)	-36.5%	(28,613)	-38.7%	(920)	-36.6%	(1,117)	-43.7%	(274)	-61.8%	0	0.0%
Stephenson	(378)	-0.1%	21,040	18.1%	(28,368)	-38.3%	2,873	8.6%	3,791	31.5%	306	68.6%	0	0.0%
Tazewell	(220,987)	-30.4%	(121,393)	-22.0%	(36,160)	-38.4%	(40,081)	-27.8%	(21,836)	-31.6%	1,482	70.1%	0	0.0%
Union	(5,887)	-8.8%	8,075	22.3%	(13,832)	-48.5%	2,475	31.7%	(36)	-7.3%	440	66.9%	0	0.0%
Vermillion	(93,849)	-10.9%	26,281	13.4%	(99,191)	-42.6%	16,406	21.8%	(2,036)	-6.0%	1,463	36.2%	(772)	-29.5%
Wabash	(9,264)	-18.2%	5,896	18.5%	(16,160)	-48.4%	2,348	28.1%	469	17.3%	319	116.8%	(1,868)	-30.4%
Warren	(34,479)	-17.9%	(12,594)	-26.2%	(17,044)	-13.5%	(5,184)	-27.3%	(331)	-26.4%	657	83.3%	0	0.0%
Washington	(26,800)	-28.4%	(1,468)	-4.6%	(28,717)	-52.5%	1,074	10.9%	3,019	100.0%	(271)	-14.0%	(4,207)	-25.6%
Wayne	(26,841)	-28.6%	(1,430)	-4.9%	(21,436)	-44.3%	776	8.9%	334	15.8%	297	64.4%	(5,479)	-40.5%
White	4,764	5.0%	10,886	57.1%	(13,479)	-27.6%	4,260	52.0%	4,544	157.7%	988	142.6%	(2,116)	-13.3%
Whiteside	(33,519)	-25.6%	(24,988)	-12.5%	(57,748)	-42.3%	2,849	6.9%	(4,423)	-14.0%	667	92.3%	2	100.0%
Williamson	46,923	20.0%	36,508	27.1%	(12,143)	-38.2%	20,786	62.1%	3,399	14.5%	832	134.9%	(1,428)	-25.5%
Winnebago	157,019	11.7%	116,188	12.7%	(26,062)	-39.5%	47,006	21.9%	18,425	14.9%	443	43.0%	0	0.0%
Woodford	(92,497)	-21.9%	(26,983)	-39.2%	(31,894)	-34.2%	(3,747)	-17.1%	(530)	-12.1%	(963)	-60.4%	0	0.0%

Appendix E

POVERTY IMPACTED DISTRICTS

Chicago Metropolitan Area

COUNT NAME	DISTRICT NAME	DIST NO.	1981-82 TOTAL	1981-82 MINOR	1981-82 LOW INC	PERCENT LOW INC	1989-90 TOTAL	1989-90 MINOR	1989-90 LOW INC	PERCENT OW INC	CHANGE 1981-1989 TOTAL	CHANGE 1981-1989 MINOR	CHANGE 1981-1989 LOW INC	CHANGE 1981-1989 OW INC
Cook	Maywood-Melrs-Brdvw	89	5,749	83.6%	1,418	24.7%	4,900	88.3%	1,463	29.9%	(849)	4.7%	45	5.2%
Cook	Cicero	99	5,280	19.5%	1,540	29.2%	7,097	52.3%	3,304	46.6%	1,817	32.7%	1,764	17.4%
Cook	Summit	104	1,286	48.8%	109	8.5%	1,290	57.6%	330	25.6%	4	8.8%	221	17.1%
Cook	Blue Island	130	3,303	36.8%	1,038	31.4%	3,431	47.4%	1,338	39.0%	128	10.5%	300	7.6%
Cook	Calumet	132	1,171	67.1%	350	29.9%	1,109	92.4%	296	26.7%	(62)	25.3%	(54)	-3.2%
Cook	Gen Geo Patton	133	399	12.0%	48	12.0%	481	94.4%	246	51.1%	82	82.4%	198	39.1%
Cook	Posen-Robbins	143.5	1,637	81.5%	1,378	84.2%	1,443	78.4%	1,003	69.5%	(194)	-3.1%	(375)	-14.7%
Cook	W Harvey-Dixmoor	147	2,483	97.8%	2,030	81.8%	1,885	97.0%	1,480	78.5%	(598)	-0.8%	(550)	-3.2%
Cook	So Holland	151	1,040	48.3%	292	28.1%	1,029	65.3%	390	37.9%	(11)	17.0%	98	9.8%
Cook	Harvey	152	3,580	90.7%	2,360	65.9%	3,560	97.2%	2,582	72.5%	(20)	6.5%	222	6.6%
Cook	Hazel Crest	152.5	1,057	55.2%	140	13.2%	1,033	78.9%	411	39.8%	(24)	23.7%	271	26.5%
Cook	Calumet City	155	773	9.7%	148	19.1%	855	22.5%	260	30.4%	82	12.8%	112	11.3%
Cook	Lincoln	156	467	10.5%	65	13.9%	631	21.2%	199	31.5%	164	10.7%	134	17.6%
Cook	E Chicago Hts	169	1,285	99.8%	1,076	83.7%	1,014	100.0%	912	89.9%	(271)	0.2%	(164)	6.2%
Cook	Chicago Hts	170	3,602	71.2%	2,359	65.5%	3,296	80.4%	2,477	75.2%	(306)	9.3%	118	9.7%
Cook	Bloom Twp HS	206	4,607	41.6%	1,215	26.4%	3,650	52.6%	1,093	29.9%	(957)	11.0%	(122)	3.6%
Kane	Aurora East-Unit	131	8,784	54.9%	2,323	26.4%	8,867	67.0%	2,495	28.1%	83	12.1%	172	1.7%
Lake	Zion	6	2,628	34.1%	825	31.4%	2,705	43.1%	1,001	37.0%	77	9.0%	176	5.6%
Lake	Waukegan-Unit	60	12,012	49.1%	3,593	29.9%	11,528	65.3%	3,377	29.3%	(484)	16.2%	(216)	-0.6%
Lake	Fox Lake	114	631	1.9%	151	23.9%	607	5.6%	169	27.8%	(24)	3.7%	18	3.9%
Will	Laraway	70C	510	36.1%	108	21.2%	414	59.2%	139	33.6%	(96)	23.1%	31	12.4%
Will	Richland	88A	349	34.7%	160	45.8%	214	15.0%	54	25.2%	(135)	-19.7%	(106)	-20.6%
Will	Rockdale	84	251	26.7%	58	23.1%	216	26.9%	65	30.1%	(35)	0.2%	7	7.0%
Will	Joliet	86	8,898	57.3%	4,457	50.1%	8,650	59.0%	4,076	47.1%	(248)	1.7%	(381)	-3.0%
Will	Fairmont	89	521	87.5%	399	76.6%	428	87.9%	302	70.6%	(93)	0.3%	(97)	-6.0%
Will	Joliet Twp HS	204	5,400	38.0%	1,163	21.5%	4,824	48.4%	1,741	36.1%	(576)	10.4%	578	14.6%
	Totals		77,703	54.2%	28,803	37.1%	75,157	64.6%	31,203	41.5%	(2,546)	10.4%	2,400	4.4%

Source: Enrollment files, Illinois State Board of Education

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Appendix F

PER PUPIL REVENUES BY AREAS OF ILLINOIS

1981-82 vs. 1988-89

	ENROLLED	PROP TAX PER PUPIL	OTH LOC PER PUPIL	STATE AID PER PUPIL	OTH STATE PER PUPIL	FEDERAL PER PUPIL	TOTAL PER PUPIL
STATEWIDE							
STATE TOTALS-1982	1,923,863	1,475	322	787	179	163	2,925
STATE TOTALS-1989	1,766,324	2,482	331	1,040	373	258	4,484
Change 1982 - 1989	(157,539)	1,008	9	253	194	95	1,560
Percent Change	-8.2%	68.4%	2.8%	32.2%	108.5%	58.5%	53.3%
POVERTY IMPACTED SUBURBAN DISTRICTS							
SELECTED DISTRICTS-1982	77,703	1,285	501	723	207	214	2,931
SELECTED DISTRICTS-1989	74,487	1,951	273	1,209	364	289	4,086
Change 1982 - 1989	(3,216)	666	(228)	486	157	75	1,156
Percent Change	-4.1%	51.8%	-45.6%	67.3%	76.2%	34.8%	39.4%
METROPOLITAN AREA SUBURBS							
METRO AREA TOTALS-1982	708,320	2,064	502	563	181	78	3,388
METRO AREA TOTALS-1989	663,434	3,592	477	644	287	127	5,125
Change 1982 - 1989	(44,886)	1,528	(25)	81	106	48	1,738
Percent Change	-6.3%	74.0%	-5.0%	14.3%	58.4%	61.8%	51.3%
CHICAGO PUBLIC SCHOOLS							
CHICAGO TOTALS-1982	442,889	1,001	91	1,260	179	366	2,898
CHICAGO TOTALS-1989	408,442	2,049	160	1,438	646	572	4,865
Change 1982 - 1989	(34,447)	1,048	68	178	467	206	1,968
Percent Change	-7.8%	104.7%	74.8%	14.1%	261.0%	56.4%	67.9%
DOWNSTATE DISTRICTS							
DOWNSTATE TOTALS-1982	772,654	1,206	290	721	177	123	2,516
DOWNSTATE TOTALS-1989	694,448	1,678	293	1,185	295	197	3,648
Change 1982 - 1989	(78,206)	472	3	464	118	74	1,132
Percent Change	-10.1%	39.2%	1.0%	64.4%	66.7%	60.5%	45.0%
CHANGE COMPARED TO STATE AVERAGE							
METRO SUBURBS	28.5%	151.6%	-279.6%	31.8%	54.5%	50.9%	111.4%
CHICAGO	21.9%	104.0%	767.6%	70.2%	240.6%	217.0%	126.2%
DOWNSTATE	49.6%	46.9%	31.0%	183.2%	60.8%	78.3%	72.6%

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

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Appendix G

TAX RATE COMPARISONS

CHICAGO METROPOLITAN AREA

1988-89 School Year

DISTRICT	ELEMENTARY	COUNTY	NO.	TAX RATES				EAV	PER PUPIL REVENUES				TOTAL REV
HS/UNIT	DISTRICT			AGGREGATE	COMBINED	H.S.	ELEM	PER PUPIL	PROP TAX	OTHER LOC	STATE	FEDERAL	PER PUPIL
Leyden H.S.		Cook	212	8.142	4.447	1.372		480,998	6,486	669	483	131	7,769
Leyden H.S.	Park Ridge Elem	Cook	64	8.412	4.447	1.372	3.075	199,232	6,372	1,025	465	92	7,954
Leyden H.S.	Rhodes Elem	Cook	84.5	7.112	2.968	1.372	1.596	292,531	5,405	1,094	419	77	6,995
Lake Forest H.S.		Lake	115	6.353	2.929	1.449		697,183	8,836	1,206	390	88	10,520
Lake Forest H.S.	Lake Forest Elem	Lake	67	6.353	2.929	1.449	1.480	384,614	4,423	895	313	40	5,671
Niles H.S.		Cook	219	9.416	5.134	1.870		479,744	9,768	1,325	448	202	11,743
Niles H.S.	Skokie Elem	Cook	73.5	9.416	5.134	1.870	3.264	141,885	4,777	848	540	88	6,253
Niles H.S.	Niles Elem	Cook	71	6.051	2.864	1.870	0.994	691,739	6,179	951	493	90	7,713
Proviso H.S.		Cook	209	13.498	6.360	1.935		278,434	5,733	584	575	183	7,075
Proviso H.S.	Berkeley Elem	Cook	87	11.438	6.360	1.935	4.425	133,972	4,832	527	494	80	5,933
Proviso H.S.	Hillside Elem	Cook	93	8.364	3.690	1.935	1.775	417,969	8,045	877	329	34	9,285
Lyons H.S.		Cook	204	10.658	5.857	2.472		317,848	8,038	1,447	498	143	10,126
Lyons H.S.	LaGrange Elem	Cook	102	10.658	5.857	2.472	3.385	113,719	3,857	771	407	46	5,081
Lyons H.S.	LaGrange Elem(So)	Cook	105	8.957	4.156	2.472	1.684	318,042	5,956	762	583	126	7,427
Bloom H.S.		Cook	206	13.846	7.206	3.355		126,966	4,274	595	2,680	584	8,133
Bloom H.S.	Brookwood Elem	Cook	167	13.846	7.206	3.355	3.851	71,494	2,989	245	1,285	105	4,624
Bloom H.S.	Sauk Village Elem	Cook	168	11.681	6.752	3.355	3.397	26,635	767	347	2,151	194	3,459
Evanston H.S.		Cook	202	13.458	7.754	3.400		245,626	8,695	878	866	370	10,809
Evanston H.S.	Evanston	Cook	65	11.846	7.754	3.400	4.354	120,432	5,868	677	726	289	7,560
Thornton H.S.		Cook	205	16.117	8.771	3.503		146,150	4,726	765	1,897	224	7,612
Thornton H.S.	W.Harvey-Dixmoor	Cook	147	16.117	8.771	3.503	5.268	30,639	1,679	234	2,569	524	5,006
Thornton H.S.	So. Holland Elem	Cook	150	9.241	5.656	3.503	2.153	135,604	3,139	430	430	121	4,120
Rich H.S.		Cook	227	15.005	10.081	3.568		134,999	4,569	558	1,973	108	7,208
Rich H.S.	Park Forest Elem	Cook	163	15.005	10.081	3.568	6.513	33,103	2,139	249	2,110	140	4,638
Rich H.S.	Steger Elem	Cook	194	11.338	6.196	3.568	2.628	66,070	1,905	238	1,421	178	3,742

Data from 1989 METROSTAT DATABOOK, 220 S. State St., Suite 1212, Chicago, IL 60604, (312) 939-2280

APPENDIX H

TAX EXCHANGE GAINS AND LOSES, BY COUNTY

	PROPERTY TAXES SAVED:		INCOME TAXES PAID:		NET GAINS AND LOSES:	
	RESIDENTIAL AND FARM (Personal)	CORP, RR, MINE, INDUST (Corporate)	PROJECTED NEW PERSONAL (Personal)	PROJECTED NEW CORP (Corporate)	HOUSEHOLDS (LOSS) (Personal)	CORPORATE (LOSS) (Corporate)
ADAMS	1,191,683	348,544	2,627,957	671,063	(1,436,274)	(322,519)
ALEXANDER	67,586	63,470	242,758	71,686	(175,172)	(8,216)
BOND	349,624	99,291	274,149	48,986	75,475	50,305
BOONE	963,225	260,370	1,323,657	430,118	(360,432)	(169,748)
BROWN	118,877	13,374	108,822	13,142	10,054	232
BUREAU	1,439,901	247,592	1,068,866	196,341	371,034	51,251
CALHOUN	104,363	17,846	88,418	6,770	15,944	11,075
CARROL	637,756	87,475	468,773	64,916	168,983	22,559
CASS	291,929	56,620	505,396	109,521	(213,467)	(52,901)
CHAMPAING	5,231,158	2,228,965	6,176,195	897,672	(945,037)	1,331,293
CHRISTIAN	1,041,285	222,418	1,067,297	172,844	(26,012)	49,575
CLARK	255,738	59,839	421,687	71,288	(165,949)	(11,449)
CLAY	241,728	97,524	371,984	55,358	(130,256)	42,166
CLINTON	593,211	200,888	662,875	87,218	(69,664)	113,670
COLES	1,133,821	414,497	1,584,726	414,187	(450,906)	309
COOK	132,434,187	167,730,095	279,098,088	70,822,079	(146,663,900)	96,908,016
CRAWFORD	402,737	454,263	860,116	42,215	(457,379)	412,048
CUMBERLAND	180,183	27,162	162,710	28,276	17,473	(1,114)
DEKALB	3,235,592	1,072,302	2,293,118	520,522	942,474	551,780
DEWITT	567,945	1,464,929	449,939	109,122	118,006	1,355,806
DOUGLAS	856,755	182,667	752,863	52,570	103,892	130,097
DUPAGE	52,018,832	22,678,347	24,785,350	6,941,623	27,233,482	15,736,724
EDGAR	793,357	69,817	646,133	116,291	147,224	(46,474)
EDWARDS	339,669	112,693	299,262	14,736	40,407	97,957
EFFINGHAM	590,816	242,031	1,067,820	304,667	(477,004)	(62,636)
FAYETTE	263,463	150,091	459,879	68,102	(196,417)	81,989
FORD	882,247	190,616	456,217	97,573	426,030	93,043
FRANKLIN	475,128	364,911	1,078,807	97,573	(603,678)	267,338
FULTON	959,958	183,870	938,070	210,280	21,888	(26,410)
GALLATIN	200,416	62,104	218,691	20,311	(18,275)	41,793
GREENE	374,077	43,102	194,102	46,198	179,976	(3,095)
GRUNDY	1,263,360	2,369,806	1,134,264	243,733	129,096	2,126,073
HAMILTON	152,554	84,702	153,293	15,532	(739)	69,170
HANCOCK	762,974	101,433	470,866	61,332	292,108	40,102
HARDIN	41,719	19,109	98,359	2,390	(56,640)	16,719
HENDERSON	281,390	40,688	171,081	11,549	110,309	29,138
HENRY	1,595,291	248,329	1,160,947	303,472	434,344	(55,143)
IROQUOIS	1,423,146	301,725	873,718	163,285	549,427	138,440
JACKSON	918,253	481,561	2,000,135	205,102	(1,081,882)	276,458
JASPER	255,582	470,942	306,063	38,631	(50,481)	432,311
JEFFERSON	602,495	355,287	1,230,007	242,539	(627,513)	112,748
JERSEY	308,985	60,591	303,970	51,375	5,015	9,216
JODAVIES	780,011	146,208	435,290	88,015	344,721	58,194
JOHNSON	154,665	17,930	114,577	13,541	40,087	4,389
KANE	16,610,279	5,326,164	10,689,709	3,554,844	5,920,570	1,771,320
KANDKAKEE	2,068,711	731,508	3,366,170	925,151	(1,297,459)	(193,643)
KENDALL	1,586,859	357,824	1,829,054	121,070	(242,195)	236,754
KNOX	1,237,080	394,331	2,241,846	632,831	(1,004,767)	(238,500)
LAKE	33,799,262	10,407,574	17,588,945	4,399,149	16,210,317	6,008,425
LASALLE	3,213,965	1,977,359	3,762,221	1,137,024	(548,256)	840,335
LAWRENCE	223,110	127,135	520,569	29,471	(297,458)	97,664
LEE	1,317,017	303,049	1,313,717	585,438	3,301	(282,389)

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APPENDIX H

TAX EXCHANGE GAINS AND LOSES, BY COUNTY

	PROPERTY TAXES SAVED:		INCOME TAXES PAID:		NET GAINS AND LOSES:	
	RESIDENTIAL AND FARM (Personal)	CORP, RR, MINE, INDUST (Corporate)	PROJECTED NEW PERSONAL (Personal)	PROJECTED NEW CORP (Corporate)	HOUSEHOLDS (LOSS) (Personal)	CORPORATE (LOSS) (Corporate)
LIVINGSTON	1,953,402	256,794	1,456,546	252,097	496,856	4,697
LOGAN	1,270,452	252,721	1,047,939	193,155	222,513	59,566
MACON	2,454,773	958,113	1,053,694	1,693,788	1,401,079	(735,674)
MACOUPIN	987,634	190,865	4,043,694	123,858	(3,056,060)	67,007
MADISON	5,508,944	3,161,164	4,887,591	2,548,050	621,353	613,114
MARION	730,081	277,793	5,942,855	276,391	(5,212,774)	1,402
MARSHALL	580,592	57,818	1,149,437	65,712	(568,845)	(7,894)
MASON	550,476	154,440	8,413,332	76,864	(7,862,856)	77,577
MASSAC	175,224	260,771	1,377,022	133,416	(1,201,798)	127,355
MCDONOUGH	911,273	170,821	301,878	142,974	609,395	27,846
MCHENRY	8,784,563	2,328,965	353,150	1,152,158	8,431,414	1,176,807
MCLEAN	4,869,954	1,822,073	285,136	758,680	4,584,818	1,063,393
MENARD	558,565	38,403	284,089	31,861	274,476	6,543
MERCER	534,533	43,886	305,540	34,648	228,993	9,238
MONROE	515,759	72,760	401,283	33,454	114,477	39,306
MONTGOMER	543,202	634,249	935,977	156,515	(392,775)	477,734
MORGAN	1,056,808	320,757	1,600,945	273,603	(544,137)	47,154
MOULTRIE	518,168	48,815	310,772	61,730	207,396	(12,915)
OGLE	1,888,807	1,883,532	1,241,517	352,059	647,290	1,531,473
PEORIA	3,859,376	1,730,874	10,625,357	3,552,454	(6,765,981)	(1,821,580)
PERRY	364,977	98,576	749,200	129,035	(384,224)	(30,460)
PIATT	931,562	110,205	434,243	33,055	497,319	77,150
PIKE	451,719	65,041	353,673	36,241	98,046	28,800
POPE	59,067	2,711	42,901	2,390	16,166	321
PULASKI	73,490	21,444	115,101	11,151	(41,610)	10,293
PUTNAM	163,471	60,558	288,275	9,160	(124,804)	51,398
RANDOLPH	550,986	320,491	1,072,005	234,573	(521,020)	85,917
RICHLAND	41,204	277,600	746,061	113,503	(704,857)	164,097
ROCK ISLAND	3,847,859	1,930,444	9,653,803	2,647,216	(5,805,944)	(716,772)
ST CLAIR	4,469,838	1,656,180	1,954,095	1,230,615	2,515,743	425,566
SALINE	413,617	243,987	7,521,303	70,890	(7,107,685)	173,097
SANGAMON	5,178,160	2,199,873	694,789	1,215,481	4,483,371	984,392
SCHUYLER	153,118	29,055	7,552,171	14,337	(7,399,053)	14,718
SCOTT	138,551	37,950	154,863	11,549	(16,312)	26,400
SHELBY	572,645	80,123	196,194	46,596	376,450	33,527
STARK	452,270	26,849	381,402	22,701	70,868	4,148
STEPHENSON	1,225,127	351,500	234,387	520,124	990,740	(168,624)
TAZEWELL	3,045,685	877,791	6,621,948	1,689,009	(3,576,263)	(811,218)
UNION	251,261	68,193	464,588	66,111	(213,327)	2,082
VERMILION	1,919,994	629,495	3,696,300	1,067,728	(1,776,306)	(438,233)
WABASH	244,705	82,943	687,988	92,396	(443,283)	(9,453)
WARREN	865,217	86,986	647,703	108,326	217,514	(21,340)
WASHINGTON	353,256	137,409	360,474	22,701	(7,219)	114,708
WAYNE	350,703	98,316	431,627	39,826	(80,925)	58,490
WHITE	392,560	181,113	494,933	70,890	(102,373)	110,223
WHTESIDE	1,675,608	655,952	2,345,437	806,073	(669,829)	(150,120)
WILL	10,199,878	5,201,475	8,587,553	2,307,901	1,612,325	2,893,575
WILLIAMSON	844,032	421,425	1,392,194	272,408	(548,162)	149,017
WINNEBAGO	7,246,004	2,803,227	11,297,126	3,563,207	(4,051,123)	(759,981)
WOODFORD	1,440,967	143,798	563,470	70,890	877,498	72,908
TOTALS	363,004,069	257,337,288	496,273,086	124,068,271	(133,269,016)	133,269,016

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Appendix I

COUNTY TAX RATES USED FOR THE COUNTY ASSUMPTION OPTION

COUNTY	TAX RATE per $100 EAV		COUNTY	TAX RATE per $100 EAV
ADAMS	$2.80		LAWRENCE	$3.10
ALEXANDER	$2.90		LEE	$3.80
BOND	$2.90		LIVINGSTON	$3.90
BOONE	$3.60		LOGAN	$4.00
BUREAU	$2.80		MACON	$2.90
CALHOUN	$3.70		MACOUPIN	$2.90
CARROLL	$4.00		MADISON	$3.20
CASS	$3.50		MARION	$3.30
CHAMPAIGN	$3.20		MARSHALL	$3.30
CHICAGO	$3.60		MASON	$3.70
CHRISTIAN	$3.50		MASSAC	$3.00
CLARK	$2.90		MCDONOUGH	$3.30
CLAY	$3.00		MCHENRY	$4.00
CLINTON	$3.10		MCLEAN	$3.60
COLES	$3.20		MENARD	$3.30
COOK NORTH	$4.80		MERCER	$2.90
COOK SOUTH	$4.90		MONROE	$2.90
COOK MIDDLE	$4.10		MONTGOMERY	$3.30
CRAWFORD	$3.30		MORGAN	$3.00
CUMBERLAND	$3.10		MOULTRIE	$3.20
DAKALB	$3.90		OGLE	$3.60
DEWITT	$2.70		PEORIA	$3.40
DOUGLAS	$3.00		PERRY	$3.80
DUPAGE	$4.00		PIATT	$2.80
EDGAR	$3.00		PIKE	$3.30
EDWARDS	$2.80		POPE	$3.60
EFFINGHAM	$2.80		PULASKI	$3.40
FAYETTE	$2.90		PUTNAM	$2.50
FORD	$4.00		RANDOLPH	$2.80
FRANKLIN	$3.60		RICHLAND	$3.10
FULTON	$3.10		ROCK ISLAND	$3.40
GALLATIN	$3.70		SALINE	$3.20
GREENE	$2.70		SANGAMON	$3.10
GRUNDY	$3.50		SCHUYLER	$2.80
HAMILTON	$3.30		SCOTT	$3.30
HANCOCK	$3.20		SHELBY	$3.20
HARDIN	$2.80		ST CLAIR	$3.60
HENDERSON	$3.20		STARK	$3.60
HENRY	$3.20		STEPHENSON	$3.40
IROQUOIS	$3.90		TAZEWELL	$3.40
JACKSON	$3.40		UNION	$3.50
JASPER	$2.90		VERMILLION	$3.50
JEFFERSON	$3.20		WABASH	$3.00
JERSEY	$2.80		WARREN	$3.30
JO DAVIESS	$3.10		WASHINGTON	$3.60
JOHNSON	$3.40		WAYNE	$3.60
KANE	$3.60		WHITE	$3.60
KANKAKEE	$3.20		WHITESIDE	$3.60
KENDALL	$3.40		WILL	$3.60
KNOX	$3.10		WILLIAMSON	$3.20
LAKE	$4.00		WINNEBAGO	$3.60
LASALLE	$3.80		WOODFORD	$3.30

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